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WALTER C. STERLING



WALTER H. TAFT

TOWN OF HILLSBOROUGH ANNUAL REPORTS

FOR THE YEAR ENDED DECEMBER 31, 1983

Walter C. Sterling was born in Hillsboro, N. H. in 1913. He married Grace A. Romanos in 1936 and they had two sons, Walter, Jr. of York, Me. and David A. (deceased). They have three grandchildren, Yara, Elisa and Walter, III.

A successful entrepreneur, he started with his own fuel oil business and Esso station in 1935. He later purchased two more, one in Henniker and one in Peterborough, followed by an appliance business and a bottled gas business. In 1959, Mr. Sterling purchased his first insurance agency, the Marshall A. Derby agency. This was followed by a succession of several agency purchases. He became an advisor to the Bank of N. H.'s Hillsboro Branch.

A supporter of civic organizations, Mr. Sterling has held several offices in town government as well as on the State level. Over the years he has belonged to various Masonic Orders including the Bektash Temple Shrine.

In 1959, Governor Powell appointed him Judge of the Hillsborough District Court. Because of the State's mandatory retirement law, he retired after twenty-four years of service in 1983. In 1981, he was awarded an Honorary Doctorate of Laws from Nathaniel Hawthorne College.

It can be said that Walter is a man of much self-reliance with a tremendous faith in the "American Way of Life".

Walter Taft retired from 33 years of banking in Massachusetts, and became a permanent resident of Hillsboro in 1959. In 1960 he became active again in banking, and also entered into active service to the Town of Hillsborough. He served as mortgage officer with the First National Bank of Hillsborough, Executive Vice President in 1963, and President in 1967. Following the merger of the First National Bank with first the Mechanics National Bank of Concord, and then the Bank of New Hampshire, he served as Executive Officer for the Hillsboro Branch and retired again in 1970.

In 1960 Mr. Taft was appointed as the first Clerk for the Selectmen, serving through 1961. He served as Town Treasurer in 1961-1962, and in 1962 was elected a Selectman, and served until 1968.

In September 1970, following his retirement from the Bank, he was again appointed Clerk for the Selectmen, and served until 1974. In September, 1970 he was appointed Tax Collector and served in that position until 1973. Following the resignation of a Selectman in 1973, Mr. Taft served the remainder of the term until 1976. He also served as Trustee of Trust Funds from 1976 to 1979.

Although holding no official position after 1980, he served as an assistant to the Clerk for the Selectmen from time to time. In 1982 he was again appointed Selectman to serve an unexpired term until 1983.

ALPHABETICAL LISTING

Animal Control Report	98
Auditors' Report	33
Budget	17
Building Committee	90
Caroline Fox Fund for Boys	95
Conservation Commission Report	107
Detailed Statement of Payments	60
District Court	59
Financial Report	27
Fire Chief's Report	96
Forest Fire Warden's Report	104
Fuller Public Library	88
Health Department Report	93
Historic District Commission	105
Hydro Committee Report	109
Inventory of Valuation	25
Park Board Report	99
Planning Board Report	107
Police Chief's Report	97
Rescue Squad Report	103
Revenue Sharing Fund	49
Schedule of Town Property	26
Selectmen's Report	7
Sewer Account	58
Special Funds Report	48
Statement of Appropriations and Taxes Assessed	21
Tax Chart	20
Tax Collector's Report	50
Town Barn Committee Report	110
Town Clerk's Report	50
Town Officers	4
Treasurer's Report	48
Trustees of Trust Funds Report	85
Warrant	10
Wastewater Treatment Committee Report	109
Water Account	58
Youth Services Report	106
1982 Minutes	111

TOWN OFFICERS

Moderator

Frank J. Sylvia 1984

Selectmen and Assessors

Adelbert A. Skinner, Chairman 1984

Ervin R. Lachut 1985

Sidney E. Blanchard 1986

Administrative Assistant

Peter A. Chamberlin

Town Clerk

Donald E. Knapton

Town Treasurer

Richard S. Baldwin

Chief of Police

Richard R. Robbins, Jr.

Fire Chief

Howard E. Page

Overseer of the Poor and Health Officer

Roland Faulkner

Collector of Taxes

Donald E. Knapton

Fire Warden

Francis Hardy

Supervisors of the Checklist

Clifford H. Blanchard 1984

Robert J. Johnson 1986

Edward E. Bedell 1988

Trustees of Fuller Public Library

Patricia McLaughlin 1984

Norma L. Mellen 1985

H. Gardner Anderson 1986

Trustees of Trust Funds

Henry E. Woods 1985

Richard W. Withington 1986

Gordon J. Allen 1984

Auditors

Melanson Professional Association

Community House Governing Board

Lewis A. Pletcher, Chairman

Norma L. Mellen

Rev. Robert Christenson

Barbara Daley

Adelbert A. Skinner, Selectman Ex-Officio

Planning Board

John E. Tolman, Chairman 1985

Russell G. Heston, Jr., Vice Chairman 1986

Raymond Daniels 1987

Donald R. Mellen 1984

Ellen Edwards 1984

Mabel Ager

Ervin Lachut, Selectman Ex-Officio

Park Board

Chuck Hazen, President

Carlton W. Flanders, Secretary

Fran Charron

Robert Hoekstra, Treasurer

Kenneth Stafford

Jim Perham

Conservation Commission

Russell Galpin, Chairman

Mike Jones

Mark Matz

Rosamon Cole

Alexander MacFarlane

Marian Baker

Norma Hubbard

Water Commissioners

Donald E. Knapton, Chairman - 1984

Walter Crane 1985

Eugene Edwards 1986

Zoning Board of Adjustment

Richard Ritter, Chairman 1986

Donald Milbranth, Sec. 1985

Charles Knight 1986

Joseph Cooper 1984

George Boyd 1985

Historical Area Commission

Dave Webb, Chairman 1984

Donald R. Mellen 1984

Richard Withington, Jr., Vice Chairman 1984

Barbara Milbranth, Secretary 1984

Ervin R. Lachut, Selectman Ex-Officio

Youth Services Board

Trim Hahn - Hillsborough 1984 Chairman

Richard Herman - Windsor Vice Chairman

Jeff Page - Henniker

Peter Foss - Hillsborough

Dr. Jane Spragg - Deering - 1985

Barbara Murphy - Hillsborough

Visiting Nurse Association

Jean Smith, Chairman 1986

Gail Johnson 1986

Kay Daniels 1984

Brenda Nazer 1984

Ann Tolman 1984

Charlotte Travis 1985

Hope Thomas 1985

Dr. Nathan Currier, Medical Adv.

SELECTMEN'S REPORT

We believe the report ending 1982 painted a rather gloomy forecast, as well it was.

This year we are happy to report a much brighter outlook. Many of the problems of last year have been resolved, or are in the process of being. A settlement with Patten Appraisal is one frustration unresolved with little action on their part to reach an agreement. We are pursuing it. Our wastewater project is well under way, our tax map will be completed, reappraisal of the Town has been started by the State and some income can be expected soon from the hydro generating plant at the Hosiery Mill Dam.

One investment Hillsborough made last year was the hiring of an Administrative Assistant for our Town office. Peter Chamberlin has worked with the expertise and diligence which we all expected of him. Our books are balanced, our financial statements are in order and a better method of budgetary control has been initiated. The Selectmen and many others are happy to have Peter aboard. The Town now has a working general ledger which is kept in the Town Office. The Town Treasurer keeps his journal on a cash basis which is reconciled at regular intervals with the general ledger.

Upon the recommendation of our auditors and with the consent of the Board of Selectmen, a computer was purchased for the Town. Some criticism aside, the Selectmen felt it was a good investment and at this time it has proven to be, with pay back expected in the near future.

For years Hillsborough has talked about the necessity of building a new Town Barn. Our equipment has outgrown the one we built years ago and is stored outdoors or scattered about here and there with some of it on other people's land.

Our Courtroom, which has been shared with the Fire Department is from all reports inadequate and pressure is being applied from all sources for Hillsborough to build a new facility or lose the benefits that would accrue if we had one. These two (2) buildings are in this years Warrant and your comments and consideration would be appreciated.

Our landfill has generated some income this year but our loader is getting old and tired. We continue to spend to keep it operative. At this time it is not certain how long our operation will last here. So many ideas for change are coming from

the State as to the future of landfills that we cannot recommend a new machine at this time.

In keeping with the vote of the 1982 Town Meeting, a committee was appointed and after revision by the Selectmen, a new street lighting plan was installed in Hillsborough. We are indebted to Public Service Co. for their help in resolving complaints and their labor in this project. We also thank those who were willing to share a light with others. If you always had a light and lost it, we can only say we are sorry, but there were only so many to go around. Lacking the wisdom of Solomon and the patience of Job, your Selectmen were hard pressed to please everyone with this one. If the flak we received is any indication, it can be said that we didn't.

Last year we predicted no let up in our welfare expenses, this year with employment improving and old age assistance under budget, things look better for 1984. With the help of Town Counsel Douglas Hatfield, Peter Chamberlin and Roland Faulkner, we are receiving some refunds from those responsible for care of and assistance to their people.

After a great deal of thought and reviewing factors, the Selectmen on advice of the sewer committee changed engineering firms from Anderson-Nichols to SEA Consultants. SEA Consultants have designed an aerated facultative lagoon which will be much more cost effective than our previously designed innovative system.

Daniel D'Onfro's Sons Inc. was selected as contractor in the bidding process for the pipeline system and is ahead of schedule at this time.

There is no way we can repay the committee who suffered the red tape, frustrations and delays for years to get our wastewater project going. We salute them for their staying power and their actions to protect the Town's interest under trying circumstances.

We have included in the warrant this year an article requesting funds to establish a job classification system for Town employment positions. Under this system a job description would be written for each position and a grade assigned according to the skills required to carry out the duties of the position. We believe that, by establishing a job classification system, we will be able to provide more equitable remuneration for the Town employees. The relationship between the various positions will be clearly defined and it will be possible to establish a rate schedule for each grade.

Rates paid by other towns and private industries in the area would be researched and considered before setting the rate schedules.

Sidney Blanchard was elected and welcomed as a new member to the Board last year. Sidney has an engineering and accounting background that is highly valuable in all aspects of Town business.

Once again we thank the many public spirited citizens who serve on the various boards and committees without compensation. We also recognize and thank all our employees for carrying out their respective duties to deliver the services required by the Town with budget restraints in mind.

ADELBERT A. SKINNER
ERVIN R. LACHUT
SIDNEY E. BLANCHARD

State of New Hampshire

TOWN WARRANT

To the Inhabitants of the Town of Hillsborough, County of Hillsborough in said State, qualified to vote in Town affairs:

You are hereby notified to meet in the Hillsborough Community Hall in said Town on Tuesday, the thirteenth day of March, next at ten o'clock in the forenoon. Article one, election of officers and Article two, petition to rezone the south side of Routes 202 & 9 will take place between ten o'clock in the forenoon and six o'clock in the afternoon.

Pursuant to vote of the 1983 Town Meeting you are hereby notified to meet in the Hillsboro-Deering High School Auditorium in said Town on Saturday, the seventeenth day of March next at nine o'clock in the forenoon. Deliberations on Articles three through thirty-one will be taken up at this time.

Article 1. To choose one Selectman for three years; Town Clerk, Tax Collector, Town Treasurer for one year; Trustees of the Fuller Public Library for three years; Trustees of the Trust Funds for three years; Water Commissioner for three years; Supervisor of the Checklist for six years and all other necessary Town Officers or agents for the ensuing year.

(To be voted by the official ballot)

Article 2. To see if the Town will vote to adopt the petition to rezone the south side of Routes 202 & 9 from rural to commercial. To begin at a point of the intersection of Norton Drive and Routes 202 & 9; thence

- (1) following the centerline of Norton Drive to its end; thence
- (2) continuing in the same direction to center line of the Contoocook River; thence
- (3) following the center of the river in an easterly direction to a point in the river which is the southwesterly corner of Langlois and the southeasterly corner of Rymes Heating Oils, Inc; thence
- (4) turning north 82 52 17" west for a distance of twelve hundred sixty-three (1263) feet to the centerline of the State Highway (Routes 202 & 9); thence
- (5) turning southeasterly along the centerline of the highway to the point of beginning.

(To be voted by the official ballot;
recommended by the Planning Board)

Article 3. To see if the Town will vote to appropriate up to Three Hundred Thousand Dollars (\$300,000.00) for the purpose of providing additional funds for the completion of the Hillsborough Wastewater Construction Project, if needed, and to raise said sum by the issuance of bonds or serial notes of the Town, pursuant to RSA 33:8-A upon terms and conditions set by the Board of Selectmen, and further to appropriate to the purpose of the Hillsborough Wastewater Construction Project any interest or earnings from use of borrowed funds during the course of construction, or to take any other action in relation thereto.

Article 4. To hear the reports of the Town Officers to the Auditors, Agents, Committees or other Town Officers heretofore chosen or appointed and to pass; or to take any other action in relation thereto.

Article 5. To see if the Town will vote to raise and appropriate such sums of money as may be necessary for the operating expenses of the Town including General Government, Public Safety, Highways, Streets and Bridges, Sanitation, Health, Welfare, Culture and Recreation, Debt Service, Operating Transfers Out and all other current expenses of the Town; or to take any other action in relation thereto.

Article 6. To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty-seven Thousand Dollars (\$127,000.00) for the purpose of building a new Town Highway Barn and to authorize the withdrawal of Sixty-three Thousand Eight Hundred Dollars (\$63,800.00) for said purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 and the balance of sixty-three Thousand Two Hundred Dollars (\$63,200.00) to be raised for said purpose by the issuance of notes not to exceed Sixty-three Thousand Two Hundred (\$63,200.00) under and in compliance with the provisions of the Municipal Finance Act (N.H.R.S.A. 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such notes and to determine the rate of interest thereon and to take such actions as may be necessary to effect the issuance, interest of the Town of Hillsborough; or to take any other action in relation thereto.

Article 7. To see if the Town will vote to direct the Board of Selectmen to create a plan approved by the Court Accreditation Commission for renovations to the Community Hall for use as a District Court and further to raise and appropriate the sum of Fifty-five Thousand Dollars (\$55,000.00) for said purpose and to authorize the withdrawal of Thirty-six Thousand Three Hundred Dollars (\$36,300.00) from the Revenue Sharing Fund established under the State and Local Assist-

ance Act of 1972 and the balance of Eighteen Thousand Seven Hundred Dollars (\$18,700.00) to be raised by taxation; or to take any other action in relation thereto.

Article 8. To see if the Town will vote to raise and appropriate the sum of Seventy-four Thousand Four Hundred Ninety Dollars (\$74,490.00) for the purpose of providing Dispatch Services for 1984, and to raise by taxation the sum of Fifty-six Thousand Eight Hundred Sixty-six Dollars (\$56,866.00) the balance to be appropriated from fees paid to the Town of Hillsborough; or to take any other action in relation thereto.

Article 9. To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Five Hundred Dollars (\$12,500.00) for the purpose of creating a Master Plan for the Town of Hillsborough and to authorize the withdrawal of Ten Thousand Dollars (\$10,000.00) for said purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 and the balance of Two Thousand Five Hundred Dollars (\$2,500.00) to be raised by taxation; or to take any other action in relation thereto. (By the Planning Board)

Article 10. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00) for the purpose of purchasing equipment for the Hillsborough Highway Department; or to take any other action in relation thereto.

Article 11. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) for the purpose of roof repairs to the Community Building and to authorize the withdrawal of Seven Thousand Eight Hundred Thirty-nine Dollars (\$7,839.00) plus interest for said purpose from the Community Building Capital Reserve Fund and the balance of Two Thousand One Hundred Sixty-one Dollars (\$2,161.00) to be raised by taxation; or to take any other action in relation thereto.

Article 12. To see if the Town will vote to raise and appropriate the sum of Two Thousand Eight Hundred Dollars (\$2,800.00) for the purpose of purchasing a base station radio for the Hillsborough Fire Department; or to take any other action in relation thereto.

Article 13. To see if the Town will vote to appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) for the purpose of establishing a wage schedule and job classification system for Town employees and to authorize the withdrawal of Two Thousand Five Hundred Dollars (\$2,500.00) from the Revenue Sharing Fund established under the pro-

visions of the State and Local Assistance Act of 1972 for said purpose; or to take any other action in relation thereto.

Article 14. To see if the Town will vote to appropriate the sum of One Thousand Three Hundred Eighty-six Dollars (\$1,386.00) plus interest for the purpose of Capital Improvements to Grimes Field and to authorize the withdrawal of one Thousand Three Hundred Eighty-six Dollars (\$1,386.00) plus interest from the Grimes Field Fund for said purpose; or to take any other action in relation thereto.

(By the Park Board)

Article 15. To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for the purpose of Capital Improvements to Parks and Playgrounds; or to take any other action in relation thereto.

(By the Park Board)

Article 16. To see if the Town will vote to appropriate the sum of Three Thousand Five Hundred Dollars (\$3,500.00) from the Sewer Department income for the purpose of operating the Sewer Department for the year 1984 and the sum of Thirty Thousand Dollars (\$30,000.00) from the Water Department income for the purpose of operating the Water Department for the year 1984; or to take any other action in relation thereto.

Article 17. To see if the Town will vote to appropriate the sum of Five Thousand Dollars (\$5,000.00) to be withdrawn, as required, from the Water Department Reserve Fund for the purpose of making improvements in the Water System in 1984 and the sum of Five Thousand Dollars (\$5,000.00) to be withdrawn, as required, from the Sewer Reserve Fund for the purpose of making improvements in the Sewer System in 1984; or to take any other action in relation thereto.

Article 18. To see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Dollars (\$1,200.00) for the support of a van, given to the Senior Citizens of Hillsboro, 65 years of age or over, for their transportation; or to take any other action in relation thereto.

(By Petition)

Article 19. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the use of funding programs for Senior Citizens; or to take any other action in relation thereto.

Article 20. To see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Dollars (\$1,200.00) to support the Contoocook Valley Counseling Center; or to take any other action in relation thereto.

(By Petition)

Article 21. To see if the Town will vote to appropriate the sum, not to exceed Twenty Thousand Dollars (\$20,000.00) for the purpose of improvements to and beautification of the property of the Town of Hillsborough recently acquired from Duane Williams located adjacent to the Contoocook River. The beautification and improvements to be under the supervision of the Selectmen and the Conservation Commission. Said sum to be raised up to but not exceeding Ten Thousand Dollars (\$10,000.00) from general taxation and the balance to be raised by the appropriation of Federal Funds or grants to be received by the Town for these purposes. To authorize and empower the Selectmen and/or the Conservation Commission to apply for, accept and expend any Federal Funds of whatever nature that are received for the purpose set forth in this article. No expenditure of the funds raised by taxation shall be undertaken unless and until no less than an equal amount of funds shall have been received from other sources by the Town; or to take any other action in relation thereto.

(By the Conservation Commission)

Article 22. To see if the Town will vote to raise and appropriate the sum of Two Thousand Three Hundred Dollars (\$2,300.00) as matching funds for the purpose of completing a Community Development Block Grant Feasibility Study; or to take any other action in relation thereto.

Article 23. To see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes of which the Town may legally appropriate money; provided; (1) that such grants and other moneys do not require the expenditure of other Town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and moneys; (3) that such items shall be exempt from all provisions of RSA 32 relative to limitations and expenditures of Town moneys, all as provided by RSA 31:95-b; or to take any other action in relation thereto.

Article 24. To see what sum of money the Town will vote to appropriate and withdraw from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for the purpose of reducing the outstanding indebtedness of the Town; or to take any other action in relation thereto.

Article 25. To see what sum of money the Town will vote to appropriate and withdraw from the Hydroelectric Studies Fund for the purpose of payment of the note for the purchase

of the Williams Property the remainder to be deposited in the General Fund to reduce the tax obligations of the Town of Hillsborough; or to take any other action in relation thereto.

Article 26. To see if the Town will vote to accept as a gift to the Town of Hillsborough certain land located in the Emerald Lake District as described in the proposed deed from Pineridge Estates, Inc. to the Town of Hillsborough and to authorize the Selectmen to sell and convey said property at public auction, the net proceeds of which to be used to reduce the tax obligations of the Town of Hillsborough; or to take any other action in relation thereto.

Article 27. To see if the Town will authorize and direct the Selectmen to review the considerations which may be involved in participating with the City of Concord Solid Waste Recovery Project, to enter into discussions and negotiations regarding the project, and report back to the Town as to their findings and recommendations. A decision by the Town to participate or not to participate in the project will be deferred to a special Town Meeting in the fall of 1984, or the regular Town Meeting in March of 1985; or to take any other action in relation thereto.

Article 28. To see if the Town will vote to merge the current Board of Water Commissioners and the current Board of Sewer Commissioners and establish a Board of Water and Sewer Commissioners effective with Town Elections of 1985. Said Board shall have, in addition to any authority granted to the preceeding Boards, the duties and power granted by R.S.A. 149-I, and R.S.A. 38. Said Board shall consist of three (3) members who shall be elected for staggered terms of three (3) years each. Members of existing Board shall serve until their present term expires. Existing rules and regulations shall continue in effect unless specially amended by vote of the New Board; or to take any other action in relation thereto.

Article 29. To see if the Town will vote to authorize the Board of Selectmen to sell and convey by deed at a public auction, the title to real estate taken by the Town in default or redemption from tax sale; or to take any other action in relation thereto.

Article 30. To see if the Town will vote to instruct and empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town and in anticipation of taxes; or to take any other action in relation thereto.

Article 31. To transact any other business that may legally come before the meeting.

Given under our hands and seal this twenty-third day of February in the year of our Lord, Nineteen Hundred and Eighty-Four.

ADELBERT A. SKINNER
ERVIN R. LACHUT
SIDNEY E. BLANCHARD
SELECTMEN OF HILLSBOROUGH, N. H.

A true copy of Warrant — Attest

ADELBERT A. SKINNER
ERVIN R. LACHUT
SIDNEY E. BLANCHARD
SELECTMEN OF HILLSBOROUGH, N. H.

BUDGET OF THE TOWN OF HILLSBOROUGH, N. H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1984 to December 31, 1984

PURPOSES OF APPROPRIATIONS	APPRO. 1983	ACTUAL EXPEND. 1983	APPRO. 1984
* Separate Articles			
<i>General Government</i>			
Town Officers Salaries	\$ 38,325.00	\$ 38,041.50	\$ 41,392.00
Town Officers Exp.	35,000.00	47,515.96	43,083.00
Election & Reg. Exp.	1,200.00	1,192.43	2,420.00
Cemeteries	12,000.00	11,261.86	13,200.00
Gen. Government Buildings	40,000.00	33,482.24	36,200.00
Tax Map		11,320.54	
Planning & Zoning	2,000.00	1,460.18	2,500.00
Legal Expenses	10,000.00	9,603.67	10,000.00
Article 16 Audit	7,000.00	9,091.00	6,500.00
Com. Bld. Storm Wind.	1,100.00	1,056.00	
* Com. Bld. Roof Repairs			10,000.00
Block Grant, Feasibility Study			2,300.00
<i>Public Safety</i>			
Police Department	134,300.00	134,266.01	148,929.00
Fire Dept. inc. Forest Fire	31,500.00	30,883.06	33,325.00
Civil Defense	100.00		
Dog Damage	1,000.00	808.00	
Youth Services	17,565.00	17,668.57	19,400.00
Police Cruiser	8,000.00	7,968.00	
* Fire Dept. Equipment	35,000.00	35,000.00	2,800.00
Fire Alarm Wiring	2,500.00	2,448.85	
<i>Highways, Streets, Bridges</i>			
Town Maintenance	190,000.00	178,089.58	188,000.00
Road Sealing	25,000.0	19,840.77	25,000.00
Town Road Aid	1,508.51		
E. Washington Rd.	50,000.00	31,535.75	
Street Lighting	30,000.00	25,269.07	30,000.00
* Highway Dept. Equip.	45,000.00	38,511.00	8,000.00
<i>Sanitation</i>			
Landfill	50,000.00	47,849.25	55,000.00
Landfill Loader Tires	7,000.00	7,000.00	
<i>Health</i>			
Visiting Nurse	15,000.00	16,057.95	16,000.00
* Mental Health	800.00	800.00	1,200.00
Animal Control	3,400.00	4,084.58	4,800.00
<i>Welfare</i>			
General Assistance	10,000.00	9,453.74	10,000.00

Old Age Assistance	18,000.00	7,639.01	8,000.00
Court Ordered Placement of Juvenile			10,000.00

Culture & Recreation

Library	12,500.00	12,500.00	13,500.00
Parks & Recreation	20,000.00	19,898.43	28,345.00
Patriotic Purposes	500.00	189.26	500.00
Conservation Com.	200.00	200.00	200.00
Historic Dist. Commission	400.00	294.27	50.00
Fra klin Pierce Homestead			1,000.00
Fireworks	1,000.00	1,000.00	1,000.00
*Park & Play. Improvements	3,000.00	3,000.00	3,000.00

Debt Service

Princ. Long-Term Notes	28,500.00	28,500.00	139,750.00
Int. Long-Term Notes	9,100.00	12,007.84	111,449.00
Int. Tax Anticipation Notes	75,000.00	40,675.00	75,000.00

Capital Outlay

*Town Plan			12,500.00
*Wage Scale & Job Class.			2,500.00
*Dist. Court Relocation			55,000.00
*Town Barn			127,000.00
*Conservation Commission	1,000.00	1,000.00	20,000.00

Operating Transfers Out

District Court Exp.	32,000.00	34,029.18	2,500.00
*Communication Center	82,797.40	72,008.25	74,490.00

Miscellaneous

*Municipal Water Dept.	180,000.00	46,264.09	35,000.00
*Municipal Sewer Dept.	8,500.00	4,395.00	8,500.00
*Grimes Field Improvements			1,386.00
FICA, Retire. & Pension	35,000.00	31,735.04	35,000.00
Insurance	56,000.00	59,988.86	45,700.00
Health Insurance	29,000.00	24,685.76	29,000.00
Revaluation	78,000.00	35,333.62	
*Senior Citizen Van	1,200.00	1,199.67	1,200.00
Senior Citizen Programs	1,500.00	1,500.00	1,500.00

TOTAL APPRO.	\$1,477,495.91	\$1,209,602.84	\$1,553,119.00
Less Estimated Revenues			1,050,183.00
Taxes To Be Raised			\$ 502,936.00

SOURCES OF REVENUE	Est. 1983	ACTUAL 1983	Est. 1984
<i>Taxes</i>			
Resident Taxes	\$ 20,000	\$ 18,370.00	\$ 18,000
Nat. Bank Stock Taxes	3	3.25	

Yield Taxes	10,000	16,340.70	15,000
Int. & Penalties on Taxes	25,000	27,105.26	25,000
Boat Taxes		1,196.00	1,000
Current Use Taxes		1,065.00	
Int. & Costs After Tax Sale		15,204.78	15,000

Intergovernmental Revenues

Meals & Rooms Tax	30,000		
Interest & Dividends Tax	12,000		
Savings Bank Tax	15,000		
Highway Subsidy	36,973	10,768.83	
Highway Block Grant		32,197.06	56,370
Add. Highway Subsidy		8,507.37	
State Shared Revenue		76,191.00	76,191
State Aid Water Pol. Proj.			143,493
Reimb. State-Fed. Forest Lnad	2,000	2,802.97	2,900
Other Reimbursements		8,546.01	
Gas Tax Refunds	2,500	1,666.03	200
Insurance Refunds		16,509.93	6,000
Federal Grants - Cons. Com.			10,000

Licenses & Permits

Motor Vehicle Permit Fees	90,000	115,744.50	110,000
Dog Licenses	800	998.10	800
Building Permits	2,000	2,385.00	2,000
District Court	45,000	11,266.91	
Filing Fees		6.00	
Oil Burner Permits		40.00	

Charges for Services

Income from Departments	80,000	65,655.87	51,571
Rent of Town Property - Community Building	3,000	1,979.00	1,500
Pistol Permits		167.00	100
Youth Services			3,500

Miscellaneous Revenues

Interest on Deposits	50,000	32,740.03	45,000
Sale of Town Property	2,000	4,473.75	1,000
Tax Sale Revenue		2,453.73	2,000
Other		140,779.92	52,000

Other Financing Sources

Proceeds of Long-Term Notes	125,000	82,500.00	63,200
Income from Water & Sewer	50,000	54,788.40	43,500
Withdrawal - Capital Reserve			9,225
Revenue Sharing Fund			112,600
Fund Balance			150,000
Perpetual Care Funds		2,265.00	1,000
Income from Trust Funds		17,688.03	32,033

TOTAL REV. & CREDITS	\$601,276	\$772,405.43	\$1,050,183
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ASSESSED
PROPERTY
VALUE
(000)
(OMITTED)

TAXPAYER COST IN DOLLARS

APPROPRIATION (000 OMITTED) (\$80,474,531.00 NET ASSESSED VALUATION)

	10	20	30	40	50	60	70	80	90	100	110	120	130	140
10	1	2	4	5	6	7	9	10	11	12	14	15	16	17
15	2	4	6	7	9	11	13	15	17	19	21	22	24	26
20	2	5	7	10	12	15	17	20	22	25	27	30	32	35
25	3	6	9	12	16	19	22	25	28	31	34	37	40	43
30	4	7	11	15	19	22	26	30	34	37	41	45	48	52
35	4	9	13	17	22	26	30	35	39	43	48	52	57	61
40	5	10	15	20	25	30	35	40	45	50	55	60	65	70
45	6	11	17	22	28	34	39	45	50	56	62	67	73	78
50	6	12	19	25	31	37	43	50	56	62	68	75	81	87
55	7	14	21	27	34	41	48	55	62	68	75	82	89	96
60	7	15	22	30	37	45	52	60	67	75	82	89	97	104
65	8	16	24	32	40	48	57	65	73	81	89	97	105	113
70	9	17	26	35	43	52	61	70	78	87	96	104	113	122
75	9	19	28	37	47	56	65	75	84	93	103	112	121	130
80	10	20	30	40	50	60	70	80	89	99	109	119	129	139
85	11	21	32	42	53	63	74	84	95	106	116	127	137	148
90	11	22	34	45	56	67	78	89	101	112	123	134	145	157
95	12	24	35	47	59	71	83	94	106	118	130	142	153	165
100	12	25	37	50	62	75	87	99	112	124	137	149	162	174
105	13	26	39	52	65	78	91	104	117	130	144	157	170	183
110	14	27	41	55	68	82	96	109	123	137	150	164	178	191
115	14	29	43	57	71	86	100	114	129	143	157	171	186	200
120	15	30	45	60	75	89	104	119	134	149	164	179	194	209
125	16	31	47	62	78	93	109	124	140	155	171	186	202	217
130	16	32	48	65	81	97	113	129	145	162	178	194	210	226
135	17	34	50	67	84	101	117	134	151	168	185	201	218	235
140	17	35	52	70	87	104	122	139	157	174	191	209	226	244
145	18	36	54	72	90	108	126	144	162	180	198	216	234	252

STATEMENT OF APPROPRIATIONS AND TAXES
ASSESSED FOR THE TAX YEAR 1983

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. (RSA 41:15)
September 20, 1983

ADELBERT A. SKINNER
ERVIN R. LACHUT
SELECTMEN OF HILLSBOROUGH, N. H.

PURPOSES OF APPROPRIATIONS

General Government:	
Town officers' salaries	\$ 38,325
Town officers' expenses	35,000
Election and Registration expenses	1,200
Cemeteries	12,000
General Government Buildings	40,000
Planning and Zoning	2,000
Legal Expenses	10,000
Health Insurance BC/BS	29,000
Public Safety	
Police Department	134,300
Fire Department	31,500
Civil Defense	100
Dog Damage	1,000
Youth Services	17,565
Art. 12 Police Cruiser	8,000
Highways, Street, Bridges	
General Highway Dept. expenses	190,000
Town Road Aid	1,508
Street Lighting	30,000
Road Sealing	25,000
Art. 8 E. Washington Rd. reconstruction	50,000
Sanitation - Landfill	50,000
Art. 13 Landfill Loader tires	7,000
Health	
Health Department	15,000
Animal Control	3,400
Art. 34 Mental Health	800
Welfare	
General Assistance	10,000
Old Age Assistance	18,000

Culture and Recreation	
Library	12,500
Parks and Recreation	20,000
Patriotic Purposes	500
Conservation Commission	200
Historic District Commission	400
Art. 17 Parks & Playgrounds Improvements	3,000
Art. 19 Conservation Commission	1,000

Debt Service:

Principal of Long-Term Bonds & Notes	83,500
Interest Exp. - Long-Term Bonds & Notes	116,577
Interest Expense - Tax Anticipation Notes	75,000

Capital Outlay:

Art. 9 Revaluation	78,000
Art. 10 Highway Dept. Loader	45,000
Art. 23 Fire Dept. Equipment	35,000
Art. 11 Communications Center	82,797
Art. 15 Comm. Building Storm Windows	1,100
Art. 16 Audit	7,000
Art. 20 Fireworks	1,000

Operating Transfers Out

District Court Expenses	32,000
Art. 22 Fire Alarm Wiring	2,500
Art. 24 Sewer & Water Dept. Operation As Follows: (Sewer \$3,500; Water \$30,000)	33,500

Miscellaneous

FICA, Retirement & Pension Contributions	35,000
Insurance	56,000
Art. 25 Sewer & Water Dept. Improvements As Follows: (Sewer \$5,000; Water \$150,000)	155,000
Art. 32 Senior Citizens Van	1,200
Art. 33 Senior Citizens Programs	1,500

TOTAL APPROPRIATIONS	<u>\$1,639,972</u>
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SOURCES OF REVENUE

Taxes

Resident Taxes	\$ 19,500
National Bank Stock Taxes	3
Yield Taxes	14,938
Interest and Penalties on Taxes	38,000
Land Use Change Tax	1,065
Boat Taxes	1,200

Intergovernmental Revenues

Shared Rev. (Room & Meals, Int. & Dividend, Savings Bank Tax)	76,191
State Aid Water Pollution Projects	137,092

Reimb. a/c State-Federal Forest Land	2,965
Gas Tax Refunds	1,700
MVF	8,512
Highway Block Grant	51,473
Licenses and Permits	
Motor Vehicle Permit Fees	90,000
Dog Licenses	180
Business Licenses, Permits & Filing Fees	2,000
District Court Receipts	15,000
Charges for Services	
Income From Departments	60,000
Rent of Town Property	1,500
Parking Fines	150
Miscellaneous Revenues	
Interest on Deposits	69,272
Sale of Town Property	2,565
Insurance Refunds	16,500
Town Poor Reimbursement	1,500
Other Financing Sources	
Proceeds of Bonds and Long-Term Notes	50,000
Income from Water and Sewer Departments	188,500
Revenue Sharing Fund	45,000
Fund Balance	1,903
Income from Trust Funds	12,000
<hr/>	
TOTAL REVENUES AND CREDITS	\$ 908,709

TAX RATE COMPUTATION

Total Town Appropriations	\$1,639,972
Total Revenues and Credits	908,709
<hr/>	
Net Town Appropriations	731,263
Net School Tax Assessment	1,551,110
County Tax Assessment	160,501
<hr/>	
Total Town, School and County	\$2,442,874
DEDUCT Total Business Profits Tax Reimb.	136,011
ADD War Service Credits	18,750
ADD Overlay	99,084
<hr/>	
Property Taxes To be Raised	\$2,424,697

PROOF OF TAX RATE COMPUTATION

Valuation 80,474,531 X \$30.13 per 1,000 = \$2,424,697

TAX COMMITMENT ANALYSIS

Property Taxes to be Raised	\$2,424,697
Gross Precinct Taxes	25,847
	<hr/>
Total	\$2,450,544
Less War Service Credits	18,750
	<hr/>
Total Tax Commitment	\$2,431,794

TAX RATE BREAKDOWN

Per \$1,000 Valuation

TAX RATES	1982	1983
Town	6.80	10.12
School District	17.10	18.12
County	1.50	1.89
	<hr/>	
Municipal Tax Rate	25.40	30.13
Precinct (Emerald Lake Village Dist.)	2.40	2.58

PRECINCT ASSESSMENT

	Valu.	Appro.	Taxes	Rate
Emerald Lake Village District	\$10,018,511	\$25,786	\$25,847	2.58

WAR SERVICE TAX CREDITS

	Number	Amount
Totally and Permanently Disabled	5	\$ 3,500
All other qualified persons	305	15,250
	<hr/>	
Total Number and Amount	310	\$18,750
Resident Taxes	1950	\$19,500

SUMMARY INVENTORY OF VALUATION

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

ADELBERT A. SKINNER

ERVIN R. LACHUT

SELECTMEN OF HILLSBOROUGH, N. H.

September 20, 1983

Value of land under Current Use	\$608,812	
plus value of all other Improved and		
Unimproved land	\$21,945,682	\$22,554,494
Buildings		55,398,647
Public Utility - Electric		3,229,860
House Trailers, Mobile Homes, etc. 72		640,100
<hr/>		
TOTAL Valuation before		
Exemptions Allowed		\$81,823,101
Blind Exemption 5	\$ 55,600	
Elderly Exemption 92	1,292,970	
<hr/>		
TOTAL Exemptions Allowed		1,348,570
<hr/>		
NET VALUATION on which Tax		
Rate is Computed		\$80,474,531

EMERALD LAKE SHORES DISTRICT

Land, Improved and Unimproved	\$ 3,852,746
Buildings	6,195,765
<hr/>	
TOTAL Valuation before	
Exemptions Allowed	10,048,511
Elderly Exemption	30,000
<hr/>	
NET VALUATION On Which Tax	
Rate is Computed	\$ 10,018,511
Electric Company Operating Plant	
Public Service Co. of N.H.	3,229,860

ADJUSTED ELDERLY EXEMPTIONS ADOPTED 1982 ELDERLY EXEMPTION COUNT

Number Applying for Exemption 1983	35 at 10,000
	21 at 15,000
	36 at 20,000
Number Granted Exemption in 1983	35 at 10,000

21 at 15,000

36 at 20,000

CURRENT USE REPORT

	Granted Prior Years	
	Owners	Acres
FARM LAND	7	576.47
FOREST LAND	54	5,610.61
WILD LAND		
1) Unproductive	1	54.70
2) Productive	45	2,982.70
3) Natural Preserve		20.00
RECREATION LAND		5,591.85
WET LAND		305.20
FLOOD PLAIN		145.00
	Granted 1983	
	Owners	Acres
	2	111.80
	13	1,400.13
	1	8.72
	3	78.00
		660.53
		99.00
		20.00
		6,252.38
		404.20
		145.00
Total Number of Prop. Owners in Current Use		125
Total Acres taken out of Current Use 1983		2,358.18
Total Acres Exempted under Current Use		17,644.71

SCHEDULE OF TOWN PROPERTY

As of December 31, 1983

DESCRIPTION	VALUE
Town Hall, Lands and Buildings	\$ 150,000
Furniture and Equipment	6,000
Libraries, Land and Buildings	8,000
Furniture and Equipment	3,262
Police Department, Equipment	20,700
Fire Department, Lands and Buildings	132,200
Equipment	135,000
Highway Department, Lands and Buildings	15,000
Equipment	168,511
Materials and Supplies	1,500
Parks, Commons and Playgrounds	100,000

Water Supply Facilities	200,000
Schools, Lands, Buildings and Equipment	755,000
All Lands and Buildings acquired through Tax Collector's deeds	
Frank F. Baldino & Anthony G. Tomaino	2,620
Anthony & G. Tomaino	5,230
David & June Jexierney	2,180
Gary M. Mucica	2,180
John & Mary Anglin	2,670
Armando & Louise M. Cupo	4,950
Erwin David	2,590
Emerald Lake Shores	10,950
Landfill Equipment	30,000
TOTAL	\$1,758,543

FINANCIAL REPORT — TOWN OF HILLSBOROUGH

FISCAL YEAR ENDED DECEMBER 31, 1983

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

January 27, 1984

ADELBERT A. SKINNER
ERVIN R. LACHUT
SIDNEY E. BLANCHARD
SELECTMEN OF HILLSBOROUGH, N. H.

Assets

Cash:

All funds in custody of Treasurer	\$ 575,229.60
Petty Cash Trustee	100.00

Total Cash	\$ 575,329.60
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Capital Reserve Funds:	352,063.60
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Other bills due Town:

Lien for the Elderly	4,952.63
Due from Hydro	3,736.40

Total Accounts Due to the Town	8,689.03
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Unredeemed Taxes:	
Levy of 1982	68,823.51
Levy of 1981	28,430.65
Levy of 1980	3,136.82
Previous Years	638.10
Total Unredeemed Taxes	101,029.08
Uncollected Taxes:	
Levy of 1983	438,409.52
Levy of 1982	430.00
Levy of 1981	40.00
Previous Years	236.26
Uncollected Sewer Rents	4,409.60
Total Uncollected Taxes	443,525.38
Total Assets	1,480,636.69
GRAND TOTAL	\$1,480,636.69
Fund Balance - Dec. 31, 1982	\$ (93,196.71)
Fund Balance - Dec. 31, 1983	211,867.38
Change in Financial Condition	\$ 305,064.59

Liabilities

Accounts Owed by Town:	
Unexp. Bal. of Special Appro.	\$ 107,538.97
Uncol. Sewer, Water Rents	4,409.50
Due to Rescue Squad	279.44
Yield Tax Deposits	3,971.00
School District Tax Payable	775,554.17
Estimated Taxes Uncollectable	20,000.00
Lien for the Elderly	4,952.63
Total Accounts Owed by the Town	\$ 916,705.71
Capital Reserve Funds	352,063.60
Total Liabilities	1,268,769.31
Fund Balance - Current Surplus	211,867.38
GRAND TOTAL	\$1,480,636.69

Receipts

From Local Taxes: (Collected and Remitted to Treasurer)	
Property Taxes - 1983	\$2,003,013.17
Resident Taxes - 1983	16,340.00

Tax Sale Revenue	2,453.73	
National Bank Stock Taxes	3.25	
Yield Taxes - 1983	16,129.50	
Prop. & Yield Taxes prev. yrs.	465,832.86	
Resident Taxes previous years	2,030.00	
Land Use Change Tax	1,065.00	
Interest on Delinquent Taxes	26,873.76	
Penalties: Resident Taxes	231.50	
Sax sales redeemed	135,332.23	
Int. & Costs after Sale	15,204.78	
Total Taxes Col. & Remitted		\$2,684,509.78
Intergovernmental Revenues		
Highway Subsidy	10,768.83	
Reimb. a-c State-Fed. Forest Land	2,802.97	
Other Reimbursements	10,212.04	
Business Profits Tax	179,216.89	
Combined State Revenue	76,191.00	
Add. Highway Subsidy	8,507.37	
Highway Block Grant	32,197.06	
Boat Tax	1,196.45	
Total Intergovernmental Rev.		321,092.61
Licenses & Permits		
Motor Vehicle Permit Fees	115,744.50	
Dog Licenses	998.10	
Business Licenses, Permits & Filing		
Fees, Building Permits	2,385.00	
Filing Fees	6.00	
Oil Burner Permits	40.00	
Pistol Permits	167.00	
Total Licenses and Permits		119,340.60
Charges for Services		
Income from Departments	65,655.87	
Rent of Town Property	1,979.00	
Fines & Forfeits	11,528.37	
Water Department Income	48,054.59	
Sewer Department Income	6,733.81	
Total Charge for Services		133,951.64
Miscellaneous Revenues		
Interest on Deposits	32,740.03	
Sale of Town Property	4,466.25	
Town Histories	7.50	
Insurance Refunds	16,509.93	
Other Miscellaneous Rev.	1,933.09	
Total Miscellaneous Revenues		55,656.80

Other Financing Sources		
Proceeds of Long Term Notes	82,500.00	
Income from Trust Funds	17,688.03	
	<hr/>	
Total Other Financing Sources		100,188.03
Non-Revenue Receipts		
New Trust Funds during year	2,265.00	
Proceeds of Tax Anticipation Notes	700,000.00	
Transfer in from Dispatch	56,078.50	
Transfers in from Wastewater	138,846.83	
Transfer in from R/S Fund	46,654.56	
Transfers in for Advances to Wastewater Project	169,903.73	
	<hr/>	
Total Non-Revenue Receipts		1,113,748.62
		<hr/>
Total Receipts from All Sources		\$4,528,488.08
Cash on Hand January 1, 1983		58,364.40
		<hr/>
GRAND TOTAL		\$4,586,852.48

Payments

General Government:		
Town officers' salaries	\$ 38,041.50	
Town officers' expenses	47,515.96	
Election & Registration exp.	1,192.43	
General Government Buildings	33,482.24	
Planning and Zoning	1,460.18	
Legal Expenses	9,603.67	
Health Insurance	24,685.76	
Other General Gov't expenses	84,078.11	
	<hr/>	
Total General Gov't Expenses		\$ 240,059.85
Public Safety		
Police Department	134,266.01	
Fire Department	30,883.06	
	<hr/>	
Total Public Safety Expenses		165,149.07
Highways, Streets, Bridges		
General Highway Dept. exp.	178,089.58	
Street Lighting	25,269.07	
Other Highways & Bridges exp.	19,840.77	
	<hr/>	
Total Highways & Bridges Exp.		223,199.42
Sanitation - Landfill		47,849.25

Health		
Health Dept. - Visiting Nurse	16,057.95	
Animal Control	4,084.58	
	<hr/>	
Total Health Expenses		20,142.53
Welfare		
General Assistance	9,453.74	
Old Age Assistance	7,639.01	
Youth Services	17,668.57	
	<hr/>	
Total Welfare Expenses		34,761.32
Culture and Recreation		
Library	12,500.00	
Parks & Recreation	19,898.43	
Patriotic Purposes	189.26	
Conservation Commission	200.00	
Historical Dist. Commission	294.27	
	<hr/>	
Total Culture & Rec. Expenses		33,081.96
Debt Service		
Principal of Long-Term Bonds and Notes	28,500.00	
Interest Expense - Long-Term Bonds & Notes	12,549.51	
Interest Expense - Tax Ant. Notes	40,133.33	
	<hr/>	
Total Debt Service Payments		81,182.84
Capital Outlay		
Article 1982 Tax Map	11,320.54	
Article 8 TRA	31,535.75	
Article 9 Revaluation	35,333.62	
Article 10 Loader	38,511.00	
Other Capital Outlay	71,589.53	
	<hr/>	
Total Capital Outlay		188,290.44
Operating Transfers Out		
District Court Expenses	34,029.18	
Dispatch	56,078.50	
	<hr/>	
Total Operating Transfers Out		90,107.68
Miscellaneous		
Municipal Water Department	46,264.09	
Municipal Sewer Department	4,395.00	
FICA, Retirement & Pension	31,735.04	
Insurance	59,988.86	
	<hr/>	
Total Miscellaneous Expenses		142,382.99

Unclassified		
Payment on Tax Ant. Notes	800,000.00	
Taxes bought by Town	141,959.93	
Discounts, Abatements & Refunds	77,596.93	
Payments to Trustees of Trust Funds	2,265.00	
	<hr/>	
Total Unclassified Expenses		1,021,821.86
Payments to Other Govt. Div.		
Taxes paid to County	160,501.00	
Payments to Precincts	25,786.00	
Payments to School District (1983 tax \$761,750.83) (1984 tax \$775,555.86)	1,537,306.69	
	<hr/>	
TOTAL Payments to Other Governmental Divisions		1,723,593.69
		<hr/>
Total Payments for All Purposes		\$4,011,622.90
Cash on hand December 31, 1983		575,229.60
		<hr/>
GRAND TOTAL		\$4,586,852.50

Schedule of Long Term Indebtedness

AS OF DECEMBER 31, 1983

Long Term Notes Outstanding:		
Patten Re-appraisal	\$ 28,500	
Duane Williams Prop. Purchase	25,000	
Tax Map Note	32,500	
E. Wash. Road TRA Project	50,000	
HUD Wastewater Feasibility	5,800	
HUD Wastewater Engineering	31,000	
DOE Hydro Feasibility	28,700	
DOE Exemp. from License	42,700	
	<hr/>	
Total Long-Term Notes Outstanding		244,200
Bond Outstanding:		
Wastewater Treatment Plant Const. Bond		945,000
Total Long-Term Indebtedness -		
		<hr/>
December 31, 1983		\$1,189,200

Reconciliation of Outstanding Long Term Indebtedness

Outstanding Long-Term Debt -	
December 31, 1982	\$1,248,400

New Debt Created 1983

Long-Term Notes Issued	82,500
Total	<u>\$1,330,900</u>
Debt Retirement During Fiscal Year:	
Long-Term Notes Paid	86,700
Bond Paid	<u>55,000</u>
Total	<u>141,700</u>
Outstanding Long-Term Debt - December 31, 1983	<u>\$1,189,200</u>

AUDITORS' RECOMMENDATIONS

April 5, 1983

To the Board of Selectmen
Town of Hillsborough, N. H.

The Town of Hillsborough engaged us to conduct an examination of the financial statements of the Town, as of December 31, 1982 and for the year then ended. In connection with the examination, we have completed a study of the Town's internal controls. Accounting controls bear directly upon the reliability of financial records and require evaluation by the auditor. By definition, accounting controls comprise the plan of organization and all the methods and procedures that are concerned mainly with and relate directly to the safeguarding of assets and the reliability of financial records. They generally include such controls as the system of authorization and approval, separation of duties concerned with operations or asset custody, physical controls over assets, and internal auditing. The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and as to the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the costs of a system of internal control should not exceed the benefits derived, and also recognizes that the valuation of these factors necessarily requires estimates and judgements by the Town.

We did not perform a comprehensive study for the purpose of submitting detailed recommendations; however, as a result of our study, we did notice certain areas where internal

controls and procedures could be strengthened or improved. These observations are set forth in the following pages.

Although the purpose of this letter is to indicate constructive criticisms and recommendations for improvement, we also noted many positive aspects of the Town's financial management and procedures which are not set forth in this report. A review of this type places greater emphasis on findings of a critical nature. Therefore, to put our comments in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management, but may be due to factors outside the control of the Town's personnel, such as organizational restrictions and budgetary limitations. Accordingly, this letter should not be considered all inclusive of the areas where improvements might be achieved.

COMPUTER UTILIZATION

The Town currently does all of its accounting manually. This includes recording receipts, disbursements, and all tax billings.

Recommendation: Due to the growth in the Town and the additional paper work imposed by governmental agencies, we recommend that the Town consider the utilization of a computer for the following applications:

- * Preparation of expense vouchers and related checks with simultaneous updating of both appropriation and classification accounts.
- * Preparation of payrolls with simultaneous updating of both appropriation and classification accounts. This would also facilitate the preparation of quarterly and annual payroll tax information through the accumulation and printout of individual payroll data such as quarterly earnings, and annual W-2 forms.
- * Implementation of a general ledger and appropriation accounting system.
- * Maintenance, on a daily basis, of detailed records of outstanding property tax, resident tax and other receivables committed to the Town Tax Collector.
- * Preparation of monthly revenue account listings to enable analysis of any variation from expected amounts.
- * Maintenance, on a daily basis, of open purchase orders (encumbrances) and unpaid invoices (accounts payable) by vendor.

GENERAL LEDGER NOT MAINTAINED PROPERLY

The Town is currently utilizing two separate ledgers: one

for revenues maintained by the Treasurer, and another for expenditures maintained in the Selectmen's office. Since the information from the two ledgers is not combined and compared with the reconciled cash balance, the Town is unable to prepare accurate financial statements from a single, summarized source. This deficiency is considered a serious internal control weakness, not only from a financial management viewpoint, but also from the standpoint of Revenue Sharing requirements.

Revenue Sharing audit guidelines require comment in the auditor's report in the event of any "deficiencies found in the chart of accounts, accounting principles and accounting procedures that could affect adversely the provision of a reasonably efficient accounting operation; the safeguarding of resources; and the fair presentation of financial statements in conformity with generally accepted accounting principles."

Recommendation: We recommend that a single comprehensive general ledger be implemented in the Selectmen's office. The implementation of a general ledger will be the cornerstone to establishing a reliable recording and reporting system. It is interrelated with the majority of the recommendations contained in this report.

Expected Benefits: The benefits of maintaining a general ledger system are numerous and include the following:

- * The general ledger and resulting financial reports will assist in the monitoring of financial activity and condition of the Town on a current basis.
- * The Treasurer's cash balance can more easily be reconciled to the general ledger balances each month.
- * The individual tax receivable balances per the Tax Collector's commitment books can be reconciled to the general ledger balances each month.
- * Recognition of errors can be made on a monthly basis.
- * An immediate review of any account such as unreserved fund balance can be made conveniently.
- * A general ledger provides a means for the preparation of periodic comparative reports to capture the Town's trends and facilitate analysis.

The reports referred to above will provide information that will assist Town management in planning. To operate successfully in today's economic environment, management should chart the Town's course in advance and use appropriate techniques to ensure the coordination and control of operations. By pursuing a planning and control approach, the Town is far more likely to attain its objectives.

Coincidental to implementing a general ledger, the Town

should also develop a uniform chart of accounts. That is, a list of all accounts to be used in the accounting system. Each account should be assigned an account number and be accompanied by a description of the types of items applicable to that account. Utilization of a chart of accounts affords consistency in recording and reporting.

CASH BOOK NOT MAINTAINED

Among the Treasurer's responsibilities are to deposit receipts, authorize checks to be drawn based on approved vouchers, and to invest excess idle cash. In carrying out these responsibilities, it is extremely important for the Treasurer to be aware of the daily balance in the cash account.

Recommendation: We recommend that the Treasurer maintain a detailed cash book which would be updated on a daily basis for all receipts and disbursements. The cash book would be extremely helpful to the Treasurer, especially when reconciling his cash balance to the general ledger cash account balance.

In addition, the Treasurer should maintain separate binders containing all cash receipt and cash disbursement journal vouchers in chronological order. This would result in an improved audit trail since all entries in the cash book could be traced to these two binders.

GENERAL JOURNAL

The Town does not maintain a General Journal. A general journal is a book of original entry and provides an audit trail for all transactions not captured by cash receipts, cash disbursements, or other specialized journals. Examples of transactions captured in the general journal are adjusting entries and wire cash transfers made by the Treasurer.

Recommendation: We recommend that a general journal be maintained in the Selectmen's office. The journal can be merely in the form of a binder containing all the separate adjusting journal vouchers in chronological order. It is important that the person who initiates such transactions prepare two copies of the adjusting journal voucher. One copy would be retained with an appropriate explanation for the transaction and all supporting documents would be attached; the other copy would be remitted to the Selectmen's office.

SELECTMEN'S OFFICE RECEIPTS

The Selectmen's office receives revenues, often in the form of state and federal grants. There is no formal procedure of remitting receipts to the Treasurer on a daily basis.

Recommendations: We recommend that cash be deposited on the day of receipt. The Selectmen's office should prepare two copies of a cash receipts journal voucher which describes the breakdown of the daily deposit. One copy of the voucher would be remitted to the Treasurer for the cash book. A second copy should be posted to the general ledger in the Selectmen's Office and then filed in chronological order with all supporting documents, including remittance advices.

SELECTMEN'S OFFICE DISBURSEMENTS

All disbursements for the Town are made in the Selectmen's office. They are listed in "expense vouchers" and are approved by the Selectmen before payments are made. A formal procedure should be established to insure that both the Treasurer's cash book and the Selectmen's general ledger both reflect the disbursement.

Recommendation: We recommend that the Selectmen's office prepare two copies of a cash disbursement journal voucher. The journal voucher should identify the various expenditure classifications comprising the "expense voucher". One copy would be remitted to the Treasurer for the cash book; the other would be retained in the Selectmen's office for posting to the general ledger.

PURCHASE ORDERS

The Town is not using purchase orders that are prenumbered.

Recommendation: We recommend that the Town utilize purchase orders that are prenumbered. This would result in more control over purchases since all purchase orders could easily be accounted for.

DISPATCH CENTER

The Town of Hillsborough maintains the bookkeeping records for a Dispatch Center which is financed by assessments to several member towns. Each of the member towns pays its assessment directly to the Town of Hillsborough; in turn, the Town of Hillsborough makes payments directly from its checking account to pay Dispatch Center expenses. All receipts and disbursements are recorded in the Town's general fund.

Recommendations: We recommend that a separate special revenue fund be established for the Dispatch Center. By maintaining a separate fund, the Town would be better able to determine whether the future assessments to the member towns are adequate to both: 1) reimburse the Town for its initial

capital investment and 2) cover Dispatch Center operating expenses.

o o o o o

This letter summarizes the major areas of internal control weaknesses and potential systems improvement that came to our attention in the review of internal control performed in connection with the audit of the financial statements for the year ended December 31, 1982.

After you have had an opportunity to consider our findings and recommendations, we shall be pleased to discuss them further with you. We would like to thank you and your staff for the cooperation and courtesy given to our firm during the course of the engagement.

Very truly yours,

Melanson Professional Association

AUDITORS' OPINION

Board of Selectmen

Town of Hillsborough, New Hampshire

We have examined the general purpose financial statements of the Town of Hillsborough, New Hampshire as of and for the year ended December 31, 1982 as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards, and included such tests of the accounting records, and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, except for the effects of the omission of a statement of general fixed assets as discussed in the preceding paragraph, the aforementioned general purpose financial statements present fairly the financial position of the Town of Hillsborough, New Hampshire, at December 31, 1982, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

In connection with our examination, we also (1) performed tests of compliance with the Revenue Sharing Act and regulations as detailed in the commentary on the Audit Requirements of the 1980 Amendments to the State and Local Fiscal Assistance Act issued by the Office of Revenue Sharing, U. S. Department of Treasury, and (2) compared the data on Bureau of Census forms RS-8 and RS-9C with the unaudited records of the Town of Hillsborough for the year ended December 31, 1981.

Based on our examination and the procedures referred to above, nothing came to our attention to indicate that the Town of Hillsborough had not complied with the aforementioned provisions of the Revenue Sharing Act and regulations.

Melanson Professional Association

Nashua, New Hampshire

April 5, 1983

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1982

ASSETS

	Governmental Fund Types			Proprietary Fund type		Fiduciary Fund type	Acct. group Gen. long	Totals (Mem.
	General	Revenue	Special Capital	Projects	Enterprise	Trust	term debt	Only)
Cash	\$ 95,692	\$ 48,921	\$ 5,026	\$ 3,691	\$ 63,227		\$	\$ 216,557
Cash investments		149,395		1,000,000	324,282			1,473,677
Accounts receivable		3,803						3,803
Taxes receivable (net of allowance for uncollectible taxes of \$20,000) (Note 3)	548,608							548,608
Due from other funds	185,778	18,039			8,351			212,168
Due from other governments	44,611			1,478,885				1,523,496
Investment in bonds					5,000			5,000
Construction in progress				638,737				638,737
Amount to be provided for retirement of general long-term debt							132,050	132,050
Total Assets	\$874,689	\$220,158	\$ 5,026	\$3,121,313	\$400,860		\$132,050	\$4,754,096

LIABILITIES AND FUND EQUITY

Liabilities: Accounts payable	\$	2,177	\$	\$22,544	\$	\$	24,721
Vouchers payable		25,140					25,140
Due to other funds		20,844	554	3,211	169,904	17,655	212,168
Due to other governments		4,964				206	5,170
Due to School District		761,751					761,751
Yield tax deposits		3,010					3,010
Tax anticipation notes payable		100,000					100,000
Deferred revenues				1,478,885			1,478,885
General obligation notes payable (Note 6)				1,095,000		132,050	1,227,050
Total Liabilities		917,886	554	25,755	2,743,789	17,861	3,837,895
Fund Equity: Retained earnings - unreserved					377,524		377,524
Fund balances: Reserved for endowments						334,706	334,706
Reserved for cont. appro. (Note 4)		50,000					50,000
Unreserved		(93,197)	219,604	(20,729)		48,293	153,971
Total Fund Equity		(43,197)	219,604	(20,729)	377,524	382,999	916,201
Total Liabilities and Fund Equity		\$874,689	\$220,158	\$ 5,026	\$3,121,313	\$400,860	\$4,754,096

The notes to the financial statements are an integral part of this statement.

Combined Statement of Revenues, Expenditures and Changes in Fund Balances **All Governmental Fund Types and Expendable Trust Funds**

For the Year Ended December 31, 1982

	Governmental Fund Types			Fid. Fund Type	Totals
	General	Special Revenue	Capital Projects	Expend. Trust	(Mem. Only)
Revenues: Taxes	\$ 326,437	\$	\$	\$	\$ 326,437
Licenses and permits	99,317				99,317
Intergovernmental revenue	252,479	88,106			340,585
Charges for services	67,871	53,741		764	122,376
Fines and forfeits	48,448				48,448
Interest income	45,273	16,176		1,827	63,276
Other revenues	11,380			20	11,400
Total Revenues	851,205	158,023		2,611	1,011,839
Expenditures: Current: General government	268,334			8,118	276,452
Public safety	246,589				246,589
Highways and streets	280,582	9,939			290,521
Sewer and water		39,450			39,450

Health and public welfare	87,136			87,136
Library and recreation	36,871		16,604	53,475
Capital outlay	38,830			73,819
Debt service - interest	91,569		34,989	91,569
Total Expenditures	1,049,911	49,389	34,989	1,159,011
Excess of Revenues Over (Under) Exp.	(198,706)	108,634	(34,989)	(147,172)
Other Financing Sources (Uses):				
Proceeds from long-term debt	82,000		10,675	92,675
Operating transfers - in	151,779	65,224		260,732
Operating transfers - out	(80,444)	(139,669)		(237,768)
Total Other Financing Sources (Uses)	153,335	(74,445)	10,675	115,639
Excess of Revenues and Other Sources Over (Under) Exp. and Other Uses	(45,371)	34,189	(24,314)	(31,533)
Fund Balance, January 1, 1982	2,174	185,415	3,585	235,504
Fund Balance, December 31, 1982	\$ (43,197)	\$219,604	\$(20,729)	\$ 203,971

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1982

1. *Summary of Significant Accounting Policies*

The accounting policies of the Town of Hillsborough as reflected in the accompanying financial statements for the year ended December 31, 1982 conform to generally accepted accounting principles for local government units, except as indicated hereinafter, as amended by Statement 1, Governmental Accounting and Financial Reporting Principles, issued by the National Council on Governmental Accounting. The more significant accounting policies of the Town are summarized below:

(a) *Fund Accounting*

For reporting purposes, the financial activities of the Town are accounted for through the use of several funds and a long-term group of accounts. Each fund is a separate accounting entity with self-balancing accounts. The following types of funds and account groups are used by the Town:

Governmental Funds

- (i) General Fund - to account for all financial activities of the Town, except those required to be accounted for in another fund. Most revenues and expenditures of a general governmental nature are accounted for in this fund.
- (ii) Special Revenue Fund - to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.
- (iii) Capital Projects Fund - to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Funds

- (iv) Trust Fund - to account for assets held by the Town in a trustee capacity. These include expendable trust funds, and non-expendable trust funds.

Proprietary Fund

- (v) Enterprise Fund - to account for operations that are operated in a manner similar to private business enterprises. (i.e., Costs for providing services to the general public are recovered primarily through user charges.)

Account Groups

- (vi) General Long-Term Debt Group of Accounts - to account for the unmatured principal on long-term

general obligation indebtedness.

(b) *Basis of Accounting*

The accrual basis of accounting is used for the Town's fiduciary and proprietary type funds. The modified accrual method of accounting is used for all governmental fund types. Under the modified accrual method, revenues are recorded when susceptible to accrual (i.e., measurable and available to finance the Town's operations) and expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

(c) *Fixed Assets*

Property, plant and equipment acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Generally accepted accounting principles require that such assets be accounted for in a "general fixed assets group of accounts". The Town does not maintain such an account group.

(d) *Taxes Collected for Others*

The Town collects property taxes for the Hillsborough School District, the County of Hillsborough, and the Emerald Lake Precinct. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

An analysis of the 1982 property tax levy is presented as follows:

	Amount	
	Levied	%
Town of Hillsborough	\$ 410,758	20
Hillsborough-Deering School District	1,523,505	73
Hillsborough County	131,290	6
Emerald Lake Precinct	23,466	1
Total	\$2,089,019	100

(e) *Interfund Transactions*

The accompanying financial statements reflect numerous transactions between the various funds. These transactions represent operating transfers and do not constitute revenues nor expenditures of the funds.

(f) *Continuing Appropriations*

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-

end, continuing appropriations are reported as a component of fund balance.

2 Retirement System

Town policemen are covered under provisions of the New Hampshire Retirement System. Contributions by members are fixed by law and vary depending upon employment classification and the member's age when contributions begin.

The Town's contributions rate for normal cost of the plan is based upon an actuarial valuation of the state plan as of July 1, 1981 and has been set at 14.1%. The amount, if any, of excess of vested benefits over pension fund assets for the Town is not available. The Town has no past service cost obligation. The Town's share of contributions to the System for 1982 was \$12,200.

3. Taxes Receivable

An analysis of taxes receivable at December 31, 1982 is presented below:

Property Taxes:

Levy of 1982	\$ 467,048	
	<hr/>	
Total Property Taxes		\$ 467,048

Resident Taxes:

Levy of 1982	2,700	
Levy of 1981	380	
Prior	50	
	<hr/>	
Total Resident Taxes		3,130

Yield Taxes:

Levy of 1982	1,013	
Levy of 1981	2,176	
Prior	338	
	<hr/>	
Total Yield Taxes		3,527

Unredeemed Taxes:

Levy of 1982	68,742	
Levy of 1981	25,523	
Prior	638	
	<hr/>	
Total Unredeemed Taxes		94,903
Less estimated uncollectible taxes		(20,000)

Total	\$ 548,608
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As prescribed by state law, all delinquent taxes are sold at tax sale by the Town's tax collector. The purchaser of tax sale properties obtains a priority tax lien. If the property

is not redeemed within a two year redemption period, the property is deeded to the lien holder.

4. *Continuing Appropriations*

An analysis of the changes in continuing appropriation accounts for the year ended December 31, 1982 is presented below:

	Bal.			Bal.
Gen. Fund	12-31-81	Appro.	Exp.	12-31-82
Tax Map	-	\$50,000	-	\$50,000

5. *Litigation*

In the opinion of the Town's legal counsel, there is no pending litigation likely to result, either individually or in the aggregate, in final judgements against the Town that would materially affect its financial position.

6. *Long-Term Debt*

As of December 31, 1982, the Town's long-term debt consisted of the following:

Enterprise Fund	Total Outstanding
Payable to U.S. Department of Housing and Urban Development, interest free, due when construction of sewer treatment project is undertaken.	\$ 95,000
Payable to the N.H. Municipal Bond Bank in annual installments, with 12% interest, maturing in March, 1992.	1,000,000
	<hr/>
Total Enterprise Fund	\$1,095,000
General Long-Term Debt Account Group	
Payable to U.S. Department of Energy, with 7 1/8 % interest, due in seven annual payments, beginning in 1984.	\$ 28,700
Payable to U.S. Department of Energy, with 7 3/8 % interest, due in seven annual payments, beginning in 1985.	21,350
Payable to Bank, with 11% interest, due in April, 1983.	28,500
Payable to Bank, with 11.1% interest, due in April, 1984.	28,500
Payable to Bank, with 11.2% interest, due in April, 1895.	25,000
	<hr/>
Total General Long-Term Debt Payable	\$ 132,050

TOWN TREASURER'S REPORT

FISCAL YEAR ENDED DECEMBER 31, 1983

(Cash Receipts and Disbursements)

Balance on Hand January 1, 1983	\$ 58,364.40
Received During Year:	
Town Clerk	\$ 214,575.31
Tax Collector	2,634,397.76
Other Funds	1,261,035.02
Transfers Inc.	1,491,340.15
	<hr/>
	5,601,348.24
Disbursements During Year:	
Town Orders	\$3,656,881.42
Transfers Out	1,427,601.62
	<hr/>
	\$5,084,483.04
Balance on Hand December 31, 1983	575,229.60

SPECIAL FUNDS REPORT

FISCAL YEAR ENDED DECEMBER 31, 1983

CAMPBELL FUND FOR BOYS

(Bank of N. H. Savings Account)

Balance January 1, 1983	\$ 724.16
Interest - 1983	38.92
	<hr/>
Balance December 31, 1983	\$ 763.08

GRIMES FIELD FUND

(Bank of N. H. Savings Account)

Balance January 1, 1983	\$ 1,315.00
Interest - 1983	70.69
	<hr/>
Balance December 31, 1983	\$ 1,385.69

HILLSBORO WATER DEPARTMENT RESERVE FUND

Balance January 1, 1983	\$140,042.33
Correction - 1982	(1,790.50)
Received During Year	2,561.78
Interest - 1983 (C.D.)	6,885.85
Interest - 1983 (Money Market Account)	2,180.77
	<hr/>
Balance December 31, 1983	\$149,880.23

Bank of N.H. 9.78% C.D.	\$100,000.00
Bank of N.H. Money Market	49,880.23
	<hr/>
	\$149,880.23

HILLSBORO SEWER DEPARTMENT RESERVE FUND

(Bank of N.H. Money Market Account)

Balance January 1, 1983	\$ 12,797.90
Correction - 1982	(2,338.81)
Received During Year	1,594.43
Interest - 1983	898.72
	<hr/>
Balance December 31, 1983	\$ 12,952.24

REVENUE SHARING FUND

Balance January 1, 1983	\$ 64,892.15
Received During Year	58,120.00
Interest - 1983 (C.D.)	3,112.55
Interest - 1983 (Money Market Account)	3,502.01
	<hr/>
	\$129,626.71

Expended During Year:

Reappraisal (Art. 9)	\$ 35,334.02	
Tax Map (Art. 13)	11,320.54	
	<hr/>	
		46,654.56

Balance December 31, 1983	\$ 82,972.15
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Bank of N.H. 8.90% C.D.	\$ 30,000.00
Bank of N.H. Money Market	52,972.15
	<hr/>
	\$ 82,972.15

RICHARD S. BALDWIN
TREASURER

TOWN CLERK'S REPORT

FISCAL YEAR ENDED DECEMBER 31, 1983

1983 Registrations		\$115,744.50
Dogs - 1983	\$ 1,287.10	
Less Fees	289.00	
		998.10
Filing Fees		6.00
Histories Old		7.50
Paid to Town of Hillsborough		\$116,756.10

VITAL STATISTICS

Births	47
Marriages	39
Deaths	39

DONALD E. KNAPTON
TOWN CLERK

TAX COLLECTOR'S REPORT

FISCAL YEAR ENDED DECEMBER 31, 1983

DEBIT

Uncollected Taxes - Beg.		Levies Of:	
of Fiscal Year	1983	1982	Prior
Property Taxes		\$467,047.64	\$
Resident Taxes		2,700.00	430.00
Yield Taxes		2,963.80	563.50
Taxes Committed to Collector:			
Property Taxes	\$2,432,709.00		
Resident Taxes	19,500.00		
Nat. Bank Stock Taxes	3.25		
Land Use Change Taxes	1,065.00		
Yield Taxes	18,737.31		
Added Taxes: Property	367.99		
Resident Taxes	2,740.00	340.00	
Interest Collected on Del.			
Property Taxes:	2,637.63	24,210.79	
Yield Taxes		25.34	
Penalties Col. on Res. Taxes	53.00	161.50	17.00
TOTAL DEBITS	\$2,477,813.18	\$497,449.07	\$ 1,010.50

CREDIT

Remittances to Treasurer

During Fiscal Year

Property Taxes	\$2,003,013.17	\$465,621.66	\$
Resident Taxes	16,340.00	1,860.00	170.00
Nat. Bank Stock Taxes	3.25		
Yield Taxes	16,129.50	211.20	
Land Use Change Taxes	1,065.00		
Int. Col. During Year	2,637.63	24,210.79	
Penalties on Res. Taxes	53.00	161.50	17.00
Yield Tax Interest		25.34	

Abateements Made During Year:

Property Taxes	1,604.71	1,425.98	
Resident Taxes	1,310.00	750.00	210.00
Yield Taxes			337.24

Uncollected Taxes - End of Fiscal Year:

(As per Collector's List)

Property Taxes	428,459.11		
Resident Taxes	4,590.00	430.00	50.00
Yield Taxes	2,607.81	2,752.60	226.26

TOTAL CREDITS	\$2,477,813.18	\$497,449.07	\$ 1,010.50
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Unpaid Yield Tax As Of December 31, 1983

1982 Tax

Ronald Savard, Winchester, N.H.	\$ 584.07
Neal R. Brissette, Antrim, N.H.	96.00
	107.00
T. Hines, Jr., Hillsborough, N.H.	1,301.85
James Boynton, Hillsboro, N.H.	27.90
Steven Veydarch, Dunbarton, N.H.	635.78

TOTAL	\$ 2,752.60
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1980 Tax

Morse Timber Corp., Henniker, N.H.	\$ 226.26
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SUMMARY OF TAX SALES ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1983

DEBIT

	Tax Sales on Account of Levies of:			PREVIOUS
	1982	1981	1980	YEARS
Balance of Unredeemed Taxes - Beginning Fiscal Year				
Taxes Sold to Town During Current Fiscal Year	\$ 141,936.43	\$ 68,741.69	\$ 25,523.22	\$ 638.10
Interest Collected After Sale	2,121.05	5,364.91	7,718.82	
TOTAL DEBITS	\$144,057.48	\$ 74,106.60	\$ 33,242.04	\$ 638.10

CREDIT

Remittances to Treasurer During Year - Redemptions	\$ 73,112.92	\$ 39,832.91	\$ 22,386.40	\$
Interest & Costs After Sale	2,121.05	5,364.91	7,718.82	
Decided to Town During Year		478.13		
Unredeemed Taxes - End of Fiscal Year	68,823.51	28,430.65	3,136.82	638.10
TOTAL CREDITS	\$144,057.48	\$ 74,106.60	\$ 33,242.04	\$ 638.10

UNREDEEMED TAXES FROM TAX SALES

As Of December 31, 1983 - For The Year 1982

Caldwell, Harry	418.74
Davison, James	85.71
Mitchell, John C.	328.98
Pero, Calvin	163.01
Peters, Robert & Jacqueline	3.15
Atkinson Davis Corp.	74.04
B & M Railroad	81.92
	76.07
Beasley, Deborah & Howard Tennyson	481.49
Beldon, James & Beverly	377.99
Bradlee, Bessie C.	665.94
	851.31
Branagan, Matthew A.	146.15
	141.53
Bruneau, Dennis & Lynn	1,077.18
Cabana, Lorraine R.	892.47
Carmichael, Daniel & Sandra	1,309.56
Cofrin, William & Kathryn	116.49
Corneliussen, Phillip R.	254.13
Corneliusen, Phillip & Cheryl	494.28
	1,475.03
Crane, Walter H.	1,819.77
Dagnello, Robert	1,173.89
Executive Enterprises Inc.	342.68
	664.42
	127.40
	800.51
Fesmire, Chester Jr. & Deborah	1,130.96
Fitzgerald, Charles & Ann	501.37
Fletcher, Frederic H.	812.07
Francoeur, Donald E. & Mary	1,349.91
Gallo, Gerald & Frances	1,823.97
Giard, Christopher & Karol	1,411.02
Hayes, Richard & Patricia	954.13
Hill, David & Regina	619.68
Jordan, Harry & Dorothy	992.31
Kimball, Guy & Jo Ann	693.79
King, Bruce & Andrea	1,254.84
Lacasse, Philomene	216.87
Lamothe, Robert & Shirley	998.16
Lemkau, Hudson Jr. & Alison	1,705.47
Levin, Bruce & Elizabeth	1,511.79
Martel, Andre & Louise	210.35
Matthews, William & Dawn	128.63
Morse, Alfred & Laurel	828.91
Mupo, Carol J.	381.25

Murdough, Herschel	114.23
Pavlicek, Arthur L.	1,336.59
Pearse, Raymond	300.34
Pine Ridge Florist	1,614.20
Riggs, Wilfred Jr. & Phyllis	978.45
Robie, Martin & Wanda	93.31
Southwick, Wylvia	921.81
Stickney, Mary	55.93
Swenson, William & Susan	1,286.62
Sylvia, Frank & Pauline	1,225.92
Tomacchio, Joseph & Crocetta	856.53
	1,451.23
	3,511.42
	160.80
Webber, Ralph & Bonnie	769.69
Whitney, Robert & Pauline	242.77
	227.64
Wiley, Kenneth & Elizabeth	3.15
Wing, Francis & Carol	90.44
Owner Unknown	197.89
	199.26
	183.62
	153.48
	95.71
	149.13
	99.69
	239.32
	245.86
Alexanian, Robert	103.97
Becker, Gilbert & Phyllis	228.78
Berry, Kenneth H.	103.37
Bialko, Helen	73.64
Bisighini, Nicholas J. & Louis J.	3.15
Brill, John & Patricia	698.19
Brooke, Larry & Evelyn	1,511.58
Brown, Laurie J.	774.89
Carty, William & Lelitia	14.82
Chase, Hollis & Elvera	73.64
Ciano, Laraine & John	73.64
Cleary, Geneva & Murray, Carol	814.43
Cote, Roger & Marie	73.64
Cox, Murray & Theresa	73.64
David, Erwin	85.83
Dee, Jere & Claire	43.34
Denaro, Rowland & Irene	42.83
Denmark, Jerome & Shaughnessy	127.06
Dodge, Wilda B.	424.18
Edleston, Douglas	32.22
Edmunds, Ralph & Sharon	100.40
Feeney, Allen & Edith	73.64

Fenner, Robert & Josephine	465.90
Fitzgerald, Clyde & Elsie	73.64
Foley, Joseph	43.52
	28.55
Fournier, Susan A.	1,272.50
Graham, Hantford & Maura	111.40
Gratta, Stephen & Cheryl	11.93
Hale, Maynard G. & Myrna & Helen White	88.22
Haley, Paul & Babette	1,546.28
Hays, Barbara P.	895.87
	67.79
Howard, Jr., Robert A.	915.66
Jameson, Richard Jr. & Patricia	73.64
Johnson, Victor & Denise	52.24
Kane, Steven & Karen Anne	73.64
Klaff, Patricia A.	43.67
Logozzo, Robert H.	61.76
McGovern, Charles & Joanne	840.79
Marsden, William F.	88.22
Neary, Kevin P.	73.64
Noury, Fernand & Gisele	73.64
	67.79
O'Rourke, Terence B.	88.22
Pagliaro, Nicholas & Ann	73.64
Pellegrino, Joseph J.	43.67
Perkins, Donald & Lorraine	73.64
Poccia, Frederick & Loretta	43.67
Rollenhagen, Frederick Jr.	321.95
Russell, Dean Jr.	668.76
Scott, Doris L.	3.15
Strong, Lynn & Robin	73.64
Sullivan, Joseph	64.87
Tello, Virginia M.	213.96
Torres, Marcoantonio	73.64
Vigneault, Raymond	43.67
	37.82
Whiting, Richard & Linda	52.24
	278.13
Ziegner, Robert R.	100.40
Zwaagstra, Broer G.	73.64
	98.12
Hillsborough Land Associates	2,608.48
Williams, Thomas & Candace	1,703.30
Denaro, Rowland & Irene	642.10
Niedzwecki, Lottie	73.64
Pellegrino, Joseph J.	73.64
TOTAL	\$ 68,823.51

For The Year 1981

Caldwell, Harry	\$ 379.53
Lamphere, Ralph K.	16.22
Mitchell, John	296.01
Pero, Calvin	145.78
Petit, Kenneth & Clara	303.76
Atkinson Davis Corp.	69.85
Baker, Shirley	472.86
Boulet, Donald	499.93
Bradlee, Bessie	612.07
	771.55
Branagan, Matthew	38.60
	128.28
Cabana, Lorraine	272.66
Cochrane, Fred & Arlene	121.18
Dagnelli, Robert	468.74
Dias, Raymond	54.10
Executive Enterprises	126.96
	615.43
	726.95
Fesmire, Chester	480.99
Fletcher, Frederic	308.73
Francoeur, Donald	1,237.23
Giard, Christopher	562.55
King, Bruce & Andrea	960.67
Lemkau, Hudson	1,555.81
Pavlicek, Arthur L.	1,235.34
Pritchard, Donald	238.68
Smith, John	41.15
Tomacchio, Joseph	878.43
	3,220.84
	772.87
Williams, Thomas	1,505.65
Owners Unknown	179.82
	180.48
	166.35
	87.74
	135.65
	90.45
	216.72
	220.99
Alexanian, Robert	105.61
Baldino, Frank F.	45.07
Bialko, Helen	78.33
Brown, Laurie J.	711.75
Burns, Robert A.	67.01
Carocari, Riccio G. & Marg.	47.62
Chase, Hollis & Elvera	33.70
Ciano, Laraine & John	21.08

Cleary, Geneva & Murray	747.80
Cote, Roger & Marie	67.94
Cox, Murray & Theresa G.	65.06
Erwin, David	64.18
Fitzgerald, Clyde & Elsie	78.01
Fournier, Susan A.	1,168.48
Graves, Don & Shirley	6.30
Hale, & White	89.37
Graham, Hantford & Maura	102.81
Howard, Robert A. Jr.	811.27
Knapp, Fred Sr.	31.75
Logozzo, Robert H.	17.88
Neary, Kevin P.	16.07
Noury, Fernand & Gisele	78.57
	62.09
O'Rourke, Terence B.	96.53
Perkins, Don & Lorraine	77.96
Perry, William & Janet	30.59
Russell, Dean Jr.	413.65
St. Arnauld, Jean C.	77.87
Strong, Kendall & Brenda	50.17
Telli, Virginia M.	87.25
Therrien, Alfred	532.60
Torres, Marzoantonio	37.62
Zajac, Francis & Rose	48.55
Ziegner, Robert R.	102.49
Hillsborough Land Associates	1,711.53
Matthews, William & Dawn	102.16
Tomacchio, Joseph	146.33

TOTAL	\$ 28,430.65
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For The Year 1980

Bialko, Helen	\$ 44.09
Brown, Laurie	410.94
Fitzgerald, Clyde	54.25
Graham, Hanaford	99.49
Marinelli, Anne & Wilcox, Anna	32.29
Meyer, Raymond	12.59
Miscovitch, Walter	109.89
Niedzwecki, Lottie	35.70
Noury, Fernand	74.46
	47.23
Pellegrino, Joseph	39.71
Perry, William	73.80
St. Arnauld, Jean	9.35
Torres, Marcoantonio	12.53
Zeigner, Robert	93.26
Emerald Lake Shores, Inc.	1,987.24

TOTAL	\$ 3,136.82
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For The Year 1979

Edmunds, Ralph & Sharon	\$	107.75
Kuk, Robert & Carolyn		432.71
Neary, Kevin P.		97.64
		<hr/>
TOTAL	\$	638.10

DONALD E. KNAPTON
TAX COLLECTOR

WATER ACCOUNT

FISCAL YEAR ENDED DECEMBER 31, 1983

Water Rates	\$	43,460.20
Deering Main		1,356.00
		<hr/>
	\$	44,816.20
Paid to Town of Hillsborough	\$	44,816.20
Accounts Receivable Water Rates	\$	3,455.00
Accounts Receivable Deering Main	\$	678.00

DONALD E. KNAPTON
COLLECTOR

SEWER ACCOUNT

FISCAL YEAR ENDED DECEMBER 31, 1983

Sewer Rates	\$	4,395.00
Paid to Town of Hillsborough	\$	4,395.00
Accounts Receivable	\$	276.50

DONALD E. KNAPTON
COLLECTOR

HILLSBORO DISTRICT COURT

STATEMENT OF REVENUE AND EXPENDITURES

Cash Balance as of Jan. 1, 1983 \$ 4,544.00

RECEIPTS:

Fines/Forfeitures	\$ 63,172.65
Penalty Assessments	6,077.50
Bail	6,030.88
Fees	3,979.07
Restitution	6,904.70
Partial Payments, Fines	\$21,075.23
Partial Payment Full	20,238.03

	837.20
Facility Escrow Funds	1,456.00
Other Income	1,426.56

	837.20
Total Receipts	89,884.56

TOTAL FUNDS AVAILABLE	\$ 94,428.56
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EXPENDITURES AND TRANSFERS:

Div. of Motor Vehicle	\$35,772.00
Witness Fee Credit	2,545.68

	\$ 33,226.32
Penalty Assessments	6,077.50
Fish & Game	996.00
Witness Fees	5,139.82
Restitution	6,904.70
Bail Returned/Transferred	6,630.88
Facility Escrow Fund Transfers	1,456.00
City/Town Transfers	11,266.91
Operating Expenses	17,949.23

TOTAL EXP. & TRANSFERS	\$ 89,647.36
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Bank Balance as of December 31, 1983	\$ 4,781.20
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CASELOAD BREAKDOWN

Motor Vehicle Violations	771
Driving While Intoxicated	63
Other Violations	93
Misdemeanors	174
Felonies	21
Juvenile	60
Civil Claims	456
Domestic Violence	20

TOTAL CASE LOAD	1,658
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DETAILED STATEMENT OF PAYMENTS

East Washington Road - Article 8

Appropriated Amount	\$50,000.00
Salaries: William Goss, payroll	\$ 1,518.00
Peter Beard, payroll	1,242.00
Michael Barrett, payroll	1,058.00
Eugene Broadley, payroll	957.60
David LaRochelle, payroll	810.00
Donald Dumais, payroll	681.60
	<hr/>
Subtotal Salaries:	\$ 6,267.20
Curtis Rowe, equipment rental, backhoe	6,560.00
Eugene Edwards, equipment rental, backhoe & truck	6,250.00
C. J. Construction, equipment rental, truck	4,375.00
Richard Crane, gravel	4,361.00
Penn Culvert Company, culvert, aluminum	2,271.12
J. B. Vaillancourt, diesel fuel	1,451.43
	<hr/>
Subtotal Expense:	25,268.55
	<hr/>
TOTAL	\$ 31,535.75

Reappraisal - Article 9

Appropriated Amount	\$78,000.00
Salaries: James Boynton, payroll	\$ 1,580.50
Iris Campbell, payroll	367.50
Peter Kulbacki, payroll	123.40
William Kulbacki, payroll	112.50
Leroy Ehmling, payroll	133.75
	<hr/>
Subtotal Salaries:	\$ 2,317.65
Treasurer, State of N.H., contract cost, appraisers	32,144.47
Hillsborough County Trea., registry copies	464.86
Hatfield & Bosse, P.A., legal fees	160.00
James Boynton, mileage	152.40
Continental Telephone, telephone	46.95
Valley Home Center, hardware, telephone buzzer	18.13
Petty Cash, postage	14.60
Leroy Ehmling, mileage	12.80
Weber's News, Inc., clipboard	1.76
	<hr/>
Subtotal Expense:	33,015.97
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TOTAL:	\$ 35,333.62

Highway Loader - Article 10

Appropriated Amount	\$45,000.00
E. W. Sleeper Company, equipment purchase	\$ 38,510.00
Petty Cash, postage	\$1.00
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TOTAL:	\$ 38,511.00

Police Cruiser - Article 12

Appropriated Amount	\$8,000.00
Kenneth Carpenter, equipment purchase	\$ 7,968.00

Tax Map - Article 13, 1982

Appropriated Amount	\$50,000.00
Allan Swanson & Don Mellen, prep. of tax map	\$ 11,001.85
Hatfield & Bosse, P.A., legal fees	250.00
Union Leader Corp., advertisements, bids	26.73
The Messenger, advertisements, bids	22.50
Monitor Publishing Company, advertisements, bid	10.50
Petty Cash, postage	8.96
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TOTAL:	\$ 11,320.54

Landfill Loader Tires - Article 13

Appropriated Amount	\$7,000.00
Pete's Tire Barn, Inc., tires	\$ 6,962.18
Union Leader Corporation, advertisements, bids	37.82
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TOTAL:	\$ 7,000.00

Storm Windows, Community Building - Article 15

Appropriated Amount	\$1,100.00
Dayspring Builders, Inc., costs for windows	\$ 1,056.00

Audit - Article 16

Appropriated Amount	7,000.00
Melanson Professional Assoc., audit	\$ 9,091.00

Capital Improvement to Parks & Rec. - Article 17

Appropriated Amount	\$3,000.00
Salaries: Richard Powell, payroll	\$ 321.75
Alfred O'Clair, payroll	222.00
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Subtotal Salaries	543.75
Wayne's Auto Oiling, barbeque grills	605.00
Montgomery Ward, equipment purchase	589.98
Carlton Flanders, Jr., hardware, fence	515.02

Belanger's Auto Repair, equipment purchase	400.00
Daniel D'Onfro's Sons, Inc., cont. cost water piping	286.31
W. E. Aubuchon, building materials	59.94

Subtotal Expense:	2,456.25
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TOTAL:	\$ 3,000.00
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Conservation Commission - Article 19

Appropriated Amount	\$1,000.00
Conservation Commission, annual appropriation	\$ 1,000.00

Fourth of July - Article 20

Appropriated Amount	\$1,000.00
Hillsboro Fire Department, fireworks	\$ 1,000.00

Fire Alarm Wiring - Article 22

Appropriated Amount	\$2,500.00
Everett Chamberlain, Jr., wiring installation	\$ 1,800.00
Clifford of Vermont, Inc., alarm wiring & hardware	648.85

TOTAL	\$ 2,448.85
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Fire Equipment - Article 23

Appropriated Amount	\$35,000.00
Wyman's Chevrolet, equipment purchase	\$ 21,351.89
Valley Transportation, Inc., equipment purchase	12,515.96
Middlesex Fire Equip. Co., equipment purchase	1,132.15

TOTAL:	\$ 35,000.00
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A.A.R.P. Van - Article 32

Appropriated Amount	\$1,200.00
Knapton Ins. Agency, Inc., insurance	\$ 664.00
Joyce Peace, contract cost, driver	188.00
Belanger's Auto Repair, gasoline	157.55
Wyman's Chevrolet, Inc., vehicle repair	130.82
State of N.H.-Div. of M.V., registration	42.80
Donald Knapton, Town Clerk, registration	16.50

TOTAL:	\$ 1,199.67
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Senior Citizens - Article 33

Appropriated Amount	\$1,500.00
Concord Trailways, transportation costs	\$ 1,228.00
Pier II, meal	222.00

Yoken's, meal	50.00
TOTAL:	\$ 1,500.00

Contoocook Valley Counseling Center - Article 34

Appropriated Amount	\$800.00
Contoocook Valley Couns. Center, appropriation	\$ 800.00

Town Officers' Salaries

Appropriated Amount	\$38,325.00
Peter Chamberlin, Administrative Assistant	\$ 18,000.00
Donald E. Knapton, Tax Collector	8,833.34
Donald E. Knapton, Town Clerk	4,266.50
Richard Baldwin, Treasurer	1,166.66
Roland Faulkner, Health & Welfare Officer	1,750.00
Walter Taft, Selectman	300.00
Adelbert Skinner, Selectman	1,200.00
Ervin Lachut, Selectman	1,200.00
Sidney Blanchard, Selectman	900.00
Shirley Lamothe, Trust Fund Treasurer	300.00
Eugene Edwards, Town Clock	125.00
TOTAL:	\$ 38,041.50

Town Officers' Expenses

Appropriated Amount	\$35,000.
Credits: Town Histories	17.50
Computer hardware re-imbursement	1,862.00
Miscellaneous	442.24
Tax Map Specs	320.00
Taxi License	25.00
Total Credits:	\$2,666.74
Salaries: Shirley Lamothe, payroll, secretary	\$ 11,917.50
Iris Campbell, payroll, clerk	7,812.42
Subtotal Salaries:	19,729.92
Computer Land, computer hardware & software	6,710.00
Melanson Prof. Assoc., financial consult. service	5,235.00
Pherus Press, printing, Town Reports & forms	4,686.65
Donald Knapton, equipment rental	2,400.00
Petty Cash, postage	1,663.38
Allan Kendall's, office supplies	1,609.77
Continental Telephone, telephone	1,150.36
The Messenger, advertisements, bids & legal	567.75
Safeguard, office supplies, checks	371.11
Charrette, blueprint machine paper	363.06
Equity Publishing Corp., legal publications	401.90

Treas., Hillsborough County, recording fees	330.00
Donald E. Knapton, Collector, prep. tax bills	320.00
N.H. Municipal Assoc., dues	161.50
Brown & Saltmarsh, office supplies, town clerk	147.99
Peasley Enterprises, Inc., contract cost elect. wiring	126.70
Treasurer, State of N.H., seminar fee	117.50
N.E. Business Service, Inc., forms	101.20
Hillsboro District Court, equipment purchase	100.00
Bitznbytes Computer Center, computer supplies	98.00
Peter Chamberlin, mileage	92.20
I.B.M. Corp., service contract, typewriter	89.00
American Data Products, office supplies	79.92
Jeffrey Page, reimb. overpayment	75.00
Wheeler & Clark, Town Clerk supplies	67.28
Margate Resort, municipal conference	58.85
Government info. services, prof. pub., Rev. Sharing	58.00
Weber's News, Inc., office supplies	51.27
Saymour Trophy, plaque	50.51
Monitor Publishing Co., advertisements, legal	47.64
Shirley Lamothe, conference and mileage	58.92
Hillsboro Lumber, hardware	41.70
Contoocook Valley Advertiser, advertisement, legal	38.50
Pine Ridge Florists, flowers	37.50
Bank of N.H., safety deposit box rent	35.00
J. M. Jeffries, paymaster ribbon	32.50
S-K Forms Company, W-2 forms	27.06
National Info. Data Center, Zip Code directory	22.95
Branham Publishing Company, prof. publ., auto	22.95
Schwaab, Inc., office supplies, stamps	20.00
Treas., N.H. Assoc. of Assessors, dues	20.00
Inter City Management Assoc., prof. publication	18.50
N.H. Tax Collector's Assoc., dues	15.00
Federal Express, postage	15.00
N.H. City & Town Clerk Assoc., dues	12.00
Valley Home Center, clock	9.95
Cricenti's Market, office supplies	8.07
Town of Deering, mileage to conference	7.20
Richard Baldwin, reimb. office supplies	6.20
U.S. Postmaster, box rent	5.50
Subtotal Expenses:	27,786.04
TOTAL:	\$ 47,515.96

Election and Registration

Appropriated Amount	\$1,200.	
Credits: Sale of Checklists		120.00
Salaries: Clifford Blanchard, payroll		\$ 100.00

Robert Johnson, payroll	75.00
Subtotal Salaries:	175.00
Pherus Press, printing costs, ballots	328.95
Moderator and Ballot Clerks, payroll	180.00
Hillsboro Crossing, Inc., election meals	127.80
The Chalkboard, election meals	117.39
Turning Point Restaurant, election meals	55.20
Hillsboro Lumber, building material	55.00
Contour Marketing, printing costs, checklist	101.84
Shirley Lowry, temp. Town Clerk	25.00
The Messenger, advertisement, legal	18.75
N.H. Municipal Assoc., professional publication	7.50
Subtotal Expenses:	1,017.43
TOTAL:	\$ 1,192.43

District Court

Appropriated Amount	\$32,000.	
Credits		\$11,266.91
Salaries: Jane Colby, payroll, clerk		\$ 11,642.78
Walter Sterling, payroll, Judge		12,019.25
Douglas Hatfield, Sr., payroll, Judge		6,875.67
Sandra Merrifield, payroll, clerk		364.50
Charlotte Faulkner, payroll, clerk		150.75
Eleanor Fitzpatrick, payroll, clerk		9.00
Subtotal Salaries:		31,061.95
Blue Cross/Blue Shield, health insurance		1,755.93
Treasurer, State of N.H., Social Security		1,211.30
Subtotal Expenses:		2,967.23
TOTAL:		\$ 34,029.18

Town Hall and Other Town Buildings

Appropriated Amount	\$25,000.	
Credits: Gas Tax Refunds		.74
Rent of Community Hall		1,979.00
Income from Trust Funds		4,519.34
TOTAL CREDITS		\$6,499.08
Salaries: Raymond Barker, payroll		3,448.68
J. B. Vaillancourt, Inc., fuel oil		4,883.59
Windsor Construction Co., repair, water damage		3,109.65

Public Service Company, electricity	2,891.64
Al Melanson Company, Inc. cont. cost, gutter repair	1,550.00
Ryme's Heating Oils, Inc., fuel oil	960.27
William Dumais, contract costs, plumbing	619.64
Daniel D'Onfro's Sons, Inc., bitumens	466.92
American Metal Corp., restroom partitions	382.00
Continental Telephone, telephone	315.58
Hillsboro Lumber, building material	279.41
Texas Refinery Corp., building repair, rain seal	272.52
Hillsboro I.G.A., supplies	238.63
MacFarlane's Solar Service, building repair, windows	213.00
Valley Home Center, building supplies, paint	192.12
Drew Carter, tree removal	170.00
Peasley Enterprises, Inc., contract cost, electrical	150.79
Ralph Luongo, pipe insulation	145.56
W. E. Aubuchon Co., Inc., hardware	98.70
United Co-Operative Farmers, hardware	48.75
Raymond Barker, cont. costs, snow removal	151.00
Paul Pettengill, equipment purchase, vacuum hose	188.25
D & G Small Engine Repair, equipment repair	25.15
Maple Grove Greenhouse, outdoor plants	21.00
Howard Chase, tune piano	20.00
D. R. Milbranth, repair window	15.00
The Messenger, advertisement, bids	12.00
Andy's Exxon, gasoline	11.20
Contoocook Valley Advertiser, advertisement, bids	9.75
Sanel's Auto Parts, equipment parts	4.88

Subtotal Expenses:	17,447.00
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TOTAL:	\$ 20,895.68
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Social Security and Retirement Contributions

Appropriated Amount	\$35,000.
Treasurer, State of N.H., social security	\$ 19,643.72
N.H. Retirement System, police retirement	12,017.15
Treas., State of N.H.-OASI Fund, administrative costs	74.17
TOTAL	\$ 31,735.04

Planning and Zoning

Appropriated Amount	\$2,000.
Credits: Planning Board fees	617.65
ZBA fees	322.80
TOTAL CREDITS	\$ 940.45
Salaries: Neils Jenson, payroll	\$ 80.00

Hatfield & Bosse, P.A., legal fees	505.00
The Messenger, advertisements, legal	455.50
Petty Cash, postage	314.01
Hillsborough County Treas., regis. subdivision rules	70.20
N.H. Municipal Assoc., training fees	25.00
Phelps Photo, supplies, tapes	10.47

Subtotal Expenses:	1,380.18
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TOTAL:	\$ 1,460.18
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Health Insurance

Appropriated Amount	\$29,000.	
Credits: Employee re-imbursement		2,492.15
Blue Cross/ Blue Shield, health insurance		\$ 24,685.76

Damage & Legal Expenses

Appropriated Amount	\$10,000.	
Hatfield & Bosse, P.A., legal fees	\$	5,757.00
S. Gordon, Esq. & G. LaRochelle, settlement costs		2,500.00
Treasurer, State of N.H., tax appeal costs		1,269.67
Hillsboro District Court, small claims fees		70.00
Adelbert Skinner, personal expense		7.00

TOTAL	\$ 9,603.67
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Historical District Commission

Appropriated Amount	\$400.	
Valley Home Center, building material, shingles	\$	294.27

Cemetery

Appropriated Amount	\$12,000.	
Credits: Sale of Lots		800.00
Gas Tax Refunds		50.81
Sale of Equipment		617.50

TOTAL CREDITS	\$ 1,468.31
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Salaries: Lee Paquet, payroll	\$	3,762.45
Francis Draper, payroll		3,062.80
Pat Hines, payroll		1,542.46
David O'Connor, payroll		1,193.50
James Colburn, payroll		653.60

Subtotal Salaries:	10,214.81
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Mr. Gee's Tire Corp., tire, truck	\$	160.00
Andy's Exxon, gasoline		184.90

Sanel Auto Parts, Inc., vehicle parts	142.26
Crain's Power Equipment Co., equipment repair	130.97
Hillsboro Lumber, building material	119.66
Greenland's Corp., equipment purchase	119.03
Livingston's Auto Repair, vehicle repair	68.90
Century Auto Parts, vehicle parts	56.40
Valley Home Center, tool purchase, rake	46.88
Belanger's Auto Repair, vehicle repair	15.51
Brown & Saltmarsh, Inc., cemetery deeds	2.54

Subtotal Expenses:	1,047.05
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TOTAL:	\$ 11,261.86
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Abatements and Refunds

Per List, tax refunds	\$ 77,596.93
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Fire and Police Station

Appropriated Amount	\$15,000.	
Salaries: John Sterling, payroll	\$	1,966.92
David O'Connor, payroll		369.26

Subtotal Salaries:	2,336.18
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Rymes Heating Oils, Inc., fuel oil	\$	5,080.06
Public Service, electricity		4,193.43
Hillsboro Lumber, building supplies		291.02
Hillsboro I.G.A., supplies		256.61
Central Paper Products Co., supplies		132.49
William Dumais, contract costs, plumbing		187.10
MacFarlane's Solar Ser., Inc., building supplies		51.30
Peasley Enterprises, Inc., contract cost, ballast		36.59
W. E. Aubuchon Co., Inc., building supplies		21.78

Subtotal Expenses:	10,250.38
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TOTAL	\$ 12,586.56
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Police Department

Appropriated Amount	\$134,300.	
Credits: Parking Fines		149.00
Accident Reports		336.15
Pistol Permits		167.00
Gas Tax Refunds		743.25

TOTAL CREDITS:	\$	1,395.40
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Salaries: Richard Robbins, Jr., payroll, Chief	\$	21,283.67
Frank Cate, payroll, officer		18,838.75

Timothy Pierce, payroll, officer	12,314.42
Charles Kowalski, payroll, officer	12,687.02
John Beasley, payroll, officer	9,133.78
Freeman Howard, Jr., payroll, officer	8,646.47
Larry Ashford, payroll, officer	5,324.19
Cathryn Larson, payroll, traffic control	4,954.43
Raymond Dias, payroll, special	3,084.05
Joseph Payne, payroll, special	3,638.50
Ronald Machos, payroll, special	1,929.98
Sandra Burrows, payroll, clerk	1,758.38
John Mitchell, payroll, special	1,370.70
Brian Kelley, payroll, special	1,228.20
G. Guilford Mitchell, payroll, special	819.01
Charles Hogg, payroll, special	453.45
Heather Fullerton, payroll, crossing guard	365.75
Dennis Crawford, payroll, special	589.50
Edward Roy, payroll, special	180.00
Sandra Kelco, payroll, crossing guard	241.50
Andrea Murphy, payroll, crossing guard	78.75
Marianne Thayer, payroll, crossing guard	73.50
Bernard Maillete, payroll, special	72.00
Tracy Pierce, payroll, prisoner custodian	70.00
Garry McCulloch, payroll, prisoner custodian	17.00
Pauline Garfield, payroll, prisoner matron	15.00

Subtotal Salaries:	109,168.00
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General Expenses: Motorola, Inc., radio purchase	2,564.25
Continental Telephone, telephone	1,989.22
Richard A. Sherburne, Inc., flares, etc.	835.05
T.A.B. Police Dist., supplies, ammunition, etc.	567.60
Allan Kendall's, office supplies	372.30
Communications Systems Center, radio repair	348.50
Equity Publishing Co., professional publications	390.20
Pherus Press, report forms	265.40
Phelp's Photo, film, prints	211.87
Perfecta Camera Corp., equipment purchase, camera	186.19
Charles Kowalski, mileage	168.00
American Data Products, supplies, first aid kits	154.64
Bailey's Gun Shop, reloads	147.75
U.S. Postmaster, Hillsboro, postage, box rent	145.00
John Mitchell, mileage	110.40
Hopkinton Police Dept., office supply, desk	100.00
Hillsboro Lumber, lettering, stencils	97.95
Granite State Stamps, Inc., uniform expense, namebar	90.06
John D. Beasley, mileage	81.00
Corner Store, prisoner expense	117.21
Sargent-Sowell, Inc., keys	90.06
Access, supplies, battery, etc.	72.25
Kenneth Fales Radio Room, parts, radio	65.00

American Data, equipment repair, copier	65.00
N.H. Law Direct. & Daybook, profes. publications	56.25
National Police Supply, supplies, gunrack	51.95
Quinlan Publishing Co., professional publication	42.00
Hillsboro Medical Ser., Inc., prisoner care, medical	40.00
Research Insti. of America, prof. publication	36.00
Search & Seizure ulletin, professional publication	36.00
Arrest Law Bulletin, professional publication	35.95
Richard Robbins, Jr., training costs	35.14
Public Employee Law Bulletin, prof. pub.	34.85
Union Leader Corp., advertisement, bids	34.50
Auburn-Wolfe Publishing, professional publication	33.95
Cartoon Art, posters	33.55
Valley Home Center, contact paper	47.11
Concord Monitor, advertisements, bids	31.20
The Nat. P.C. & Sher. Inf. Bur., directory	28.35
Wright Communications, Inc., equipment repair, radio	26.40
N.H. Distributing Agency, office supply, desk	26.00
The Messenger, advertisement, bids	25.75
American Police Academy, dues	55.00
Nat. Assoc. of Chiefs of Police, dues	25.00
Concord Hospital, medical test, blood alcohol	25.00
Miller Media, Inc., supplies, cards	24.50
Idea Consultants, badge repair	22.27
G.E.M. Vending Co., supplies, plastic sheets	20.00
Hillsboro I.G.A., supplies, cleaning	19.26
Weber's News, Inc., office supplies	56.52
N.E. Business Ser., Inc., office supplies	51.46
Chalkboard Restaurant, oral board meal	17.50
Schwaab, Inc., supplies, stamp	17.00
Pine Ridge Florist, arrangement	15.75
National Rifle Assoc., dues	15.00
Sunset Engravers, supplies, badges	12.60
R. L. Whitcomb, supplies, pager case	12.00
N.H. Assoc. of Chiefs of Police, dues	10.00
Catholic Health Assoc. of U.S., prof. publication	9.00
United Coop. Farmers, Inc., supplies, snaps	4.00

Subtotal General Expenses:	10,301.71
Clothing Expense: Morey's Uniform	902.10
Central Equipment Co.	794.40
T.A.B. Police Distributors	691.30
The Hanover Shoe, Inc.	224.85
Timothy Pierce	151.95
Badger Uniforms	145.00
John Beasley	140.00
Larry Ashford	140.00
Frank Cate	140.00
Richard Robbins, Jr.	140.00

Knapp Shoe Company, Inc.	79.98
Hoffman Sales Company	260.15
Jog-A-Lite	62.66
John J. Meaney, raincoat	35.00
Simon's Uniforms	30.00
Joe's Bargain Center	2.18

Subtotal Clothing Expense:	3,939.57
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Cruiser Expense: Ryme's Heating Oils, Inc., gasoline	4,629.89
Andy's Exxon, gasoline	2,433.00
Page's Auto Service, vehicle repair	1,544.00
Wyman's Chevrolet, Inc., vehicle repair	961.76
Mr. Gee's Tire Corp., tires	605.00
Share Corp., chemicals, cleaning	228.31
Century Auto Supply, vehicle parts	214.21
State of N.H., radio repair	80.19
Ken Carpenter Ford, vehicle parts	43.16
Larry Wilkens, light lenses	40.00
The Corner Store, gasoline	20.44
Philip C. Therrien, window tinting	25.90
Sanel Auto Parts, Inc., vehicle parts	30.87

Subtotal Cruiser Expense:	10,856.73
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TOTAL:	\$134,266.01
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Insurance

Appropriated Amount	\$56,000.	
Credits: Worker Comp. refund		6,475.39
Unemployment Comp. refund		5,175.29
Re-imb. Larochelle case		2,367.10

TOTAL CREDITS:	14,017.78
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N.H. Municipal Workers Comp. Fund	\$ 27,710.00
Walter C. Sterling Ins. Agency, Inc., gen. coverage	26,040.00
N.H. Municipal Unemploy. Comp. Fund, U.C.	6,169.08
N.H. Municipal Assoc., insurance fund donaation	69.78

TOTAL:	59,988.86
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Fire Department

Appropriated Amount	\$30,500.	
Credits: Ashcroft Construction		250.46
Gas Tax Refunds		148.00
Oil Burner Permits		40.00

TOTAL CREDITS	\$ 438.46
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Salaries: Fire Department, payroll, per list	\$ 11,698.00
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Howard Page, payroll, Chief	1,014.00
Andrew Lawson, payroll, Capt. & truck maint.	704.00
Eugene Livingston, payroll, Deputy Chief	453.00
William Goss, payroll, Captain	340.00
Louis Fisher, Sr., payroll, Deputy Chief	309.00
Eugene Edwrad, payroll, Deputy Chief	277.00
Dwight Gould, payroll, ret. Captain	272.00
Alfred O'Clair, payroll, rake hydrants	36.00
Richard Powell, payroll, rake hydrants	18.00

Subtotal Salaries:	15,121.00
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Wright Communications, Inc., radio repair	1,887.05
Andy's Exxon, gasoline	1,002.27
Windsor Construction Co., equip. purchase, fan	792.90
Communications Sys. Cen., radio repair	705.65
Sanel Auto Parts, Inc., supplies, signal light, etc.	546.26
Valley Transportation, Inc., equipment purchase	475.17
Lamont Labs, Inc., equipment purchase	457.50
Ryme's Heating Oils, Inc., gasoline	609.97
The Fire Barn, equipment purchase	1,177.13
Continental Telephone, telephone	335.89
N.H. State Fireman's Assoc., insurance	215.00
Conway Associates, Inc., equipment purchase	1,049.72
Page Auto, equipment repair	195.80
R. L. Whitcomb, Inc., supplies, plates, badges	180.35
Keene Tree Service, contract cost, crane service	180.00
Robert Goss, hydrants, shoveling snow	170.00
Wyman's Chevrolet, vehicle repair	169.00
Century Auto, supplies, car wash, etc.	166.59
Middlesex Fire Equip. Co., equipment purchase	141.41
Scott Aviation, equipment repair, air packs	130.00
Dean Fire Equipment, equipment purchase	1,718.00
Belanger's Auto Repair, gasoline	109.18
Pherus Press, printing costs	164.10
Scott McCulloch, hydrants, shoveling snow	149.77
Mr. Gee's Tire Corp., tires	120.00
Bell-Herring, Inc., equipment purchase	112.05
Hatfield & Bosse, P.A., legal	85.00
Tracy Pierce, hydr., shovel snow, antenna work	77.50
Raymond Houghton, pump hydro site, etc.	76.25
The Messenger, advertisement, bids	60.00
Memphis Equipment, vehicle repair	59.92
Garry McCulloch, hydrants, shoveling snow	71.25
Hillsboro, Firefighters Assoc., refill air packs	48.00
Hillsboro Medical Ser., Inc., physicals	45.00
R & R Communications, Inc., radio parts	44.58
Granite State Stamps, Inc., supplies, badges	58.05
Harold Grimes, Jr., pump hydro site	25.00
Robert Fulton, pump hydro site	25.00

Maurice Parker, pump hydro site	20.00
Fire Chief Magazine, professional publication	19.00
N.H. Fire Stand. & Train. Comm., dues	15.00
Fire Engineering, professional publication	14.95
Town of Washington, training costs	14.85
Barrett Brothers, gasoline	13.00
Lois Meredith, reimb. printing	12.45
Hillsboro Lumber, hardware	13.10
Hillsboro-Deering Yearbook, advertisement	10.00
Brown's Way Equipment, equipment purchase	9.26
W. E. Aubuchon, supplies	7.98
Hillsboro I.G.A., supplies	3.58

Subtotal Expense:	13,789.48
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TOTAL:	\$ 28,910.48
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Forest Fires

Appropriated Amount	\$1,000.	
Credits: Forest Fire Reimbursement		434.21
Expense: Wright Communications, Inc., radio repair	\$	925.32
Francis Hardy, Warden, fees		815.21
Town of Washington, forest fire expense		232.05

TOTAL:	\$ 1,972.58
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Dog Damage

Appropriated Amount	\$1,000.	
Spring Meadow Animal Shelter, contract costs housing		808.00

Animal Control

Appropriated Amount	\$3,400.	
Credits: Sale of Equipment, truck		1,501.25
Gas Tax Refunds		19.58
Miscellaneous		48.00

TOTAL CREDITS	\$1,568.83
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Salaries: Cathyrn Larson, payroll	\$	2,225.59
Kenneth Stafford, payroll		209.00
Timothy Pierce, payroll		15.64

Subtotal Salaries:	2,450.23
Animal Rescue League of N.H., cont. costs, housing	511.00
Ryme's Heating Oils, Inc., gasoline	329.77
Andy's Exxon, gasoline	190.97
Mr. Gee's Tire Corp., tires	190.00

Livingston's Auto Repair, vehicle repair	117.80
Public Service, electricity	73.67
United Coop. Farmers, Inc., wood shavings	58.95
Wyman's Chevrolet, Inc., vehicle repair	43.09
Hillsboro Lumber, building material	38.75
Granite State Stamps, Inc., supplies, dog tags	21.60
Pherus Press, printing costs	20.00
U.S. Postmaster, Hillsboro, postage	20.00
Valley Hardware, supplies, dog dishes	18.75

Subtotal Expense:	1,634.35
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TOTAL:	\$ 4,084.58
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Dispatch Center

Appropriated Amount	\$82,797.40	
Credits: Deering		3,478.00
Henniker		11,496.00
Hillsboro		56,078.50
Washington		1,782.00
Windsor		509.00
Phone Reimbursement		189.57
Alarm Fees		11,918.57

TOTAL CREDITS:	\$85,451.64
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Salaries: Natalie Graves, payroll	\$ 13,392.78
James Lamothe, payroll	12,082.44
Raymond Barker, payroll	11,188.28
William Nichols, payroll	10,704.70
Paula Sterling, payroll	2,782.17
Nancy Josephs, payroll	1,145.20
Vicki Boyd, payroll	599.96
Otto Jespersen, payroll	1,679.04
James Dodge, payroll	289.26
Linden Josephs, payroll	49.80

Subtotal Salaries:	53,913.63
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Town of Hillsboro, capital costs reimb.	7,298.00
Treasurer, State of N.H., social security	3,572.44
Blue Cross/Blue Shield, health insurance	3,426.28
Communications Systems Center, radio repair	2,016.79
Continental Telephone, telephone	962.41
Pherus Press, printing costs	198.75
N.H. Distributing Agency, radio parts	175.00
Public Service Company, electricity	169.09
Allan Kendall's, office supplies	96.99
P.S.P., Inc., telephone blue book	84.00
Hatfield & Bosse, P.A., legal fee	31.60

Dictaphone, supplies, tape refills	18.05
Hillsboro Lumber, building material	12.75
Sunset Engravers, supplies, nameplate	12.25
James Lamothe, office supplies	5.75
Natalie Graves, hardware, keys	5.50
Hillsboro Pharmacy, supplies, alcohol preps	5.19
Weber's News, Inc., supplies	3.78

Subtotal Expense:	18,094.62
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TOTAL:	\$ 72,008.25
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Civil Defense

Appropriated Amount	\$100.
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Street Lighting

Appropriated Amount	\$30,000.
Public Service Co. of N.H., electricity	\$ 25,269.07

Highway Department

Appropriated Amount	\$190,000.
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Credits: Highway Block Grant	32,197.06
Highway Subsidy	10,768.83
Add'l Highway Subsidy	8,507.37
School District	1,700.00
Damages	1,731.22
Gas Tax Refunds	613.00
Sale of Equipment	1,000.00

TOTAL CREDITS:	\$56,517.48
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Salaries: William Goss, payroll	\$ 17,909.65
Donald Dumais, payroll	15,452.80
David LaRochelle, payroll	14,265.70
Eugene Broadley, payroll	14,132.03
Peter Beard, payroll	10,799.77
Michael Barrett, payroll	9,810.24
Scott Gerini, payroll	4,676.51
Gerald Totte, payroll	1,747.63
Richard Parker, payroll	540.00
Pat Hines, payroll	475.70
Louis Normandin, Sr., payroll	435.00
Richard Ritter, payroll	311.65
Kenneth Woodbury, payroll	195.00
Richard Powell, payroll	90.00
Alfred O'Clair, payroll	80.00

Subtotal Salaries:	90,921.68
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International Salt Co., salt	10,087.49
Eugene Edwards, equipment rental & gravel	3,305.00
Sanel Auto Parts, Inc., vehicle parts	4,486.66
J. B. Vaillancourt, Inc., diesel fuel	9,780.55
Andy's Exxon, gasoline	3,222.12
Penn Culvert Co., culvert aluminum	3,681.50
Panbro Sales, plow shoes & blades	3,699.85
Mr. Gee's Tire Corp., tires	2,719.50
Share Corp., chemicals & cleaning supplies	3,577.16
Frank W. Whitcomb, bituminous, cold patch	2,116.61
Arthur Whitcomb, Inc., bituminous, cold patch	2,076.20
Ryme's Heating Oils, Inc., fuel oil	3,135.51
Century Auto, vehicle parts	2,097.37
Livingston's Auto Repair, vehicle repair	1,264.35
E. W. Sleeper Co., equipment repair, sander	1,428.59
Continental Telephone, telephone	1,210.41
Concord Cleaners, clothing expense	1,064.53
Steve Leksutin, sand	940.00
Public Service, electricity	902.74
William Dumais, contract cost, duct work	853.98
Hillsboro Lumber, hardware, hinges, glass	732.01
Howard P. Fairfield, Inc., plow shoes, etc.	694.68
Wyman's Chevrolet, vehicle repair	749.68
Knowland Equipment, Inc., equipment purchase	675.95
R. C. Hazelton Co., Inc., vehicle repair, loader	660.46
B-B Chain Company, hardware	918.05
N.H. Welding Supply Corp., equip. purchase, torches	469.00
Donovan Spring & Equip., vehicle parts, truck springs	636.25
Power Products, Inc., vehicle repair, grader	11,920.98
New England Oxygen, oxygen	406.57
Bidall, janitorial supplies, cleaner	340.70
Jordan-Milton Mach., Inc., vehicle repair	326.42
Drew Carter, tree removal & pruning	300.00
Max Cohen & Sons, steel & parts	329.40
Atlantic Plow Blade Co., plow blades	261.95
Denver Poland, tree removal	250.00
Ervin Lachut, gravel	247.10
Valley Home Center, supplies, tubes, etc.	256.63
Bergevin's Truck Sales, Inc., vehicle repairs, parts	987.58
Henniker Glassworks, glass replacement	195.80
Standard Nut & Bolt Co., hardware	188.67
Merrill's Radiator, vehicle repair, radiator	187.59
Palmer Spring Company, vehicle parts, springs	286.70
Gilbert, Inc., vehicle parts	169.62
Granite State Malco Sales, metal	157.95
Barrett Equipment, Inc., vehicle parts	152.19
Ken Reed, truck lettering	150.00
James Griswold Co., vehicle parts	143.30
B.I.C. Products, light bulbs	142.87
Valley Transportation, Inc., transportation costs	140.00

Keats, Inc., vehicle parts	138.70
Daycoa Lighting Company, janitorial sup., light bulbs	133.44
Memphis Equipment, equipment repair	123.19
Evelyn Holdner, supplies, rags	127.50
Keene Tree Service, tree removal	125.00
John Grappone, Inc., vehicle parts	663.87
Hillsboro I.G.A., supplies, tacks, soap	93.28
Patsy's GMC-Kenworth, vehicle parts	176.28
Communication Systems Center, radio repair	81.88
Yeaton & Maine, Inc., equipment repair, chain saw	75.30
N.H. Distributing Agency, supplies, table, etc.	63.00
Pherus Press, printing costs	56.30
Ted Bixby, anvil	50.00
Place in the Woods, foul weather gear, boots	47.45
Andrew Lawson, lubricant	39.00
H. B. Reed & Co., Inc., blast gut	36.00
United Coop. Farmers, Inc., hardware	32.95
The Messenger, advertisements, bids	32.00
Crain's Power Equip. Co., parts, chainsaw chain	29.08
Volkmann Electric, equipment repair	28.00
Phelps of Hillsboro, radio booster	21.00
Belanger's Auto Repair, vehicle repair, truck	19.50
Spear's Inc., vehicle parts	17.30
Hillsboro Lumber, building supplies	13.45
Weber's News, Inc., supplies	12.95
Tasker's, clothing expense	10.00
Peter Chamberlin, mileage, expense	163.85
Corner Store, gasoline	3.82
William's Store, lubricants	25.59

Subtotal Expense:	87,167.90
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TOTAL:	\$178,089.58
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Town Road Sealing

Appropriated Amount	\$25,000.	
Salaries: William Goss, payroll		\$ 660.00
Donald Dumais, payroll		568.00
David LaRochelle, payroll		540.00
Eugene Broadley, payroll		532.00
Michael Barrett, payroll		460.00
Peter Beard, payroll		270.00

Subtotal Salaries:	3,030.00
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N.H. Bituminous Co., Inc., bot., MC-800 & MC-5	16,154.77
Steve Leksutin, sand	656.00

Subtotal Expense:	16,810.77
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TOTAL	\$ 19,840.77
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Landfill

Appropriated Amount	\$50,000.
Credits: Scrap Metal	\$ 522.65
Glass	99.92
Paper	569.35
Chips & Sawlogs	2,548.27
Pallets	13.00
Aluminum Cans	154.28
Tires	457.00
Furniture	28.00
Gas Tax Refunds	61.81
Sale of Equipment	150.00
Deering	10,000.00
Windsor	1,700.00
TOTAL CREDITS	\$16,304.28
Salaries: Richard Ritter, payroll	\$ 15,940.25
Pat Hines, payroll	5,534.02
Alfred O'Clair, payroll	1,812.50
Peter Beard, payroll	73.35
William Goss, payroll	23.85
Donald Dumais, payroll	20.40
David LaRochelle, payroll	19.35
Eugene Broadley, payroll	19.05
Subtotal Salaries:	23,442.77
Chadwick-BaRoss, Inc., equipment repair, loader	4,266.11
Curtis A. Rowe, equipment rental	5,390.00
J. B. Vaillancourt, Inc., diesel fuel, range oil	2,850.18
Harry Reiter Co., vehicle parts, bucket	2,090.20
Windsor Construction Co., Inc., cont. costs, concrete	1,370.00
Hillsboro Lumber, building material	1,138.47
Wyman's Chevrolet, vehicle repair	763.87
Bradford Machine, Inc., vehicle parts, loader	685.00
Century Auto, parts, fuses	640.87
Public Service, electricity	643.72
Eugene Edwards, gravel	480.00
Andy's Exxon, gasoline	412.12
Wilson's Wagon Shop, vehicle repair, loader	395.00
Panbro Sales, vehicle parts, loader	363.69
Steve Leksutin, gravel	340.00
Cummins North Atlantic, Inc., equip. parts, loader	325.27
Continental Telephone, telephone	338.10
Peter's Tire Barn, Inc., tires	260.92
Chuck Hazen, contract costs, sign painting	223.00
J. P. Chemical Company, Inc., rodent control	216.00
Ryme's Heating Oils, Inc., gasoline	283.62
Mr. Gee's Tire Corp., tires	170.00
Concord Cleaners, Inc., clothing expense	172.76

Merrill's Radiator, Inc., vehicle repairs, rad. loader	112.00
Palmer Spring Company, vehicle repair, bus springs	97.87
The Bracken Co. of N.H., Inc., vehicle repair	95.35
Richard Ritter, personal expense	46.60
Sanel Auto Parts, vehicle parts	45.93
B-B Chain Co., hardware, chain	32.45
Peasley Enterprises, Inc., hardware, fuses	30.00
N.H. Resource Recovery Assoc., dues, expenses	28.00
Valley Home Center, hardware	27.11
The Messenger, advertisement	23.75
Hillsboro I.G.A., supplies	22.68
R. C. Hazelton, vehicle parts	15.20
Crain's Power Equip. Co., equipment parts	6.45
Phelp's Photo, postage	4.19

Subtotal Expense:	24,406.48
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TOTAL:	\$ 47,849.25
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Old Age Assistance

Appropriated Amount	\$18,000.
Treasurer, State of N.H., T. share of APTD and OAA costs	\$ 5,012.31
Care of Elderly, OAA Vouchers	2,626.70

TOTAL:	\$ 7,639.01
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Town Poor

Appropriated Amount	\$10,000.
Credits: Miscellaneous reimbursements	1,595.64
Per List, welfare vouchers	\$ 9,453.74
NET:	\$2,141.90

Visiting Nurse Association

Appropriated Amount	\$15,000.
Credits: Collections	2,997.10
Deering	529.00
Gas Tax Refunds	19.19
Fish & Game Trust	279.44

TOTAL CREDITS:	\$ 3,824.73
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Salaries: Leona Haines, payroll	\$ 9,305.14
Rachel Crane, payroll	2,721.28
Kathleen Daniels, payroll	558.00

Subtotal Salaries:	12,584.42
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M. Douglass & C. Post, office rent	1,920.00
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Executone/N.H., Inc., telephone sys. change over	566.00
J. B. Vaillancourt, Inc., gasoline	188.19
Hillsboro Medical Ser., telephone	175.08
Wyman's Chevrolet, vehicle repair	106.98
Rachel Crane, mileage	92.50
Hospital Pharmacy, medical supplies	56.37
Leona Haines, personal expense	32.20
The Village Press, printing costs	17.05
Kathleen Daniels, mileage	2.25

Subtotal Expense:	3,156.62
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TOTAL:	\$ 15,741.04
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Visiting Nurse Funds

Carrie Cross Fund Gift	\$ 260.00
Margie Connor Fund	120.00
Harold Wells Fund	35.00
Robert Giglio Fund	48.00

\$ 463.00

Hillsboro Hospice	\$ 203.00
Hillsboro Bookstore, professional publication	38.70
J. P. Lippincott Co., professional publication	37.50
Nursing '83, professional publication	28.95
Leona Haines, professional publication	8.76

TOTAL EXPENDITURES	\$ 316.91
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Balance On Hand	\$ 146.09
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Youth Service

Appropriated Amount	\$17,565.	
Credits: Miscellaneous		60.00
Salaries: Pauline LaLiberte', payroll	\$ 13,500.24	
Pauline LaLiberte', telephone, mileage, etc.	2,360.48	
Continental Telephone, telephone	834.67	
Host Home, placement of juveniles	370.00	
Pherus Press, office supplies, stamp	101.60	
Forensic Mental Health Assoc., training cost	90.00	
U.S. Postmaster, Hillsboro, postage	84.50	
Omni Ad Specialties, SADD buttons	65.00	
Allan Kendall's, office supplies	62.14	
Christine Miller, supervision	60.00	
The Bailey Bugle, advertisement	32.00	
Dover Group Home, placement of juvenile	27.94	
Friends, Inc., training costs	25.00	
Equity Publishing Corp., publication, legal	14.50	

Cath. Social Ser. Dio. of Toledo, prof. publ.	10.00
N.E. Assoc. for Child Care, professional publication	10.00
Julie McConnell, training costs	9.50
The Messenger, advertisements, notices	8.00
Monadnock Health & Welfare, professional publ.	3.00

Subtotal Expense:	4,168.33
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TOTAL:	\$ 17,668.57
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Patriotic Purposes

Appropriated Amount	\$500.	
Emblem Flag Company, flags	\$	153.42
W. E. Aubuchon Co., decorations		35.84

TOTAL:	\$	189.26
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Parks, Playgrounds and Recreation

Appropriated Amount	\$20,000.	
Credits: Hillsboro-Deering School District		500.00
Gas Tax Refunds		9.65
Butler Park Trust Fund		479.19

TOTAL CREDITS:	\$	988.84
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Salaries: Richard Powell, payroll	\$	2,280.75
Alfred O'Clair, payroll		1,844.00
Maureen Whitney, payroll, lifeguard		1,314.00
Cathy Flanders, payroll, waterfront director		1,225.00
Lisa Bennett, payroll, lifeguard		1,164.00
Elizabeth Van Saun, payroll, beach aid		593.25
Lois Meredith, payroll, waterfront director		467.50
Robert Duefield, payroll		189.00
George Ingalls, payroll		99.00
David Eaton, payroll, beach aid		70.00

Subtotal Salaries:		9,246.50
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Whitney Bus Service, trans. cost, busing	\$	1,710.00
Dr. Harrison Baldwin, band concerts		1,500.00
Daniel D'Onfro's Sons, Inc., contracted cost		1,400.00
Public Service Co., electricity		953.80
Chuck Hazen, equipment rental		840.00
Haggett's Sports Shop, sports equipment		767.23
W. E. Aubuchon, hardware, tools		598.25
Hillsboro Lumber, building supplies		550.88
Mickey Finn of Concord, sports equipment		289.91
Valley Home Center, building material		290.13
Hillsboro I.G.A., supplies		186.25
United Coop. Farmers, Inc., grass seed		176.00

Yeaton & Maine, contract cost, septic tank pump	140.00
William Dumais, contract costs, plumbing	132.00
Bound Tree, medical supplies	111.64
Edward Whitney, personal expense	100.50
Pherus Press, printing expense	97.00
Crotched Mt. Little League Organization, insurance	85.00
Granite State Telephone, telephone	64.45
J. B. Vaillancourt, Inc., gasoline, lubricants	60.68
Joe's Bargain Center, brushes	59.18
The Messenger, advertisements, bids, etc.	54.25
Peter Chamberlin, equipment purchase, chainsaw	50.00
Corner Store, supplies	62.06
Haggett's Marine, Inc., sporting goods	40.30
Contoocook Valley Advertiser, advertisement, bids	39.00
Maureen Whitney, personal expense	36.96
Robert Hoekstra, equipment rental	35.00
Frank O'Neal, equipment rental	35.00
Sanel Auto Parts, equipment parts	28.23
Lois Meredith, personal expense	25.06
Pine Ridge Florist, arrangement	25.00
Weber's News, Inc., supplies	21.04
Crain's Power Equipment Co., equipment repair	19.50
Hillsboro Pharmacy, medical supplies	16.10
Century Auto, equipment parts	12.20
Andy's Exxon, gasoline	11.72
Monitor Publishing Co., advertisement	9.63
Belanger's Auto Repair, equipment parts	7.06
Carlton Flanders, Jr., reimb. equipment purchase	5.90
Cathy Flanders, personal expense	4.32
Petty Cash, postage	.40

Subtotal Expense:	10,651.93
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TOTAL:	\$ 19,898.43
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Water Department

Appropriated Amount	\$180,000.
*Transfers in from W/F 1982	1,790.50
Credits, Water Dept. Revenue	\$44,816.20
Reimbursement for Damage	1,447.89

TOTAL CREDITS:	\$ 46,264.09
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Salaries: Donald E. Knapton, payroll	600.00
Everett J. Prescott, Inc., supplies, pipes, clamps	\$ 18,802.95
Eugene Edwards, contract cost	7,265.00
Daniel D'Onfro's Sons, Inc., contract cost	6,500.00
Public Service Co., electricity	3,499.65
Bank of N.H., N.A., fund transfer	2,561.78

Whitman & Howard, Inc., cont. cost, design services	1,879.51
R. E. Erickson Co., Inc. equip. repair, chlorinator	1,007.23
Jones Chemicals, Inc., chlorine	1,268.22
Donald Mellen, survey Grimes Field	590.00
Pherus Press, printing cost	586.45
Arthur Whitcomb, Inc., cold patch	355.60
Hatfield & Bosse, P.A., legal fees	225.00
Donald E. Knapton, postage	195.11
Water Works Supply Corp., equipment repair	162.46
Donald Knapton, Collector, preparation of bills	131.00
State of N.H., W.S. & P.C.C., lab fees	125.00
Howard Page, storage rent	100.00
William Dumais, back up on Devoy property	96.00
Hach Company, equipment repair, tester	88.43
Yeaton & Maine, pump catch basin	60.00
N.H.W.W.A., membership	50.00
Hillsboro Lumber, steel adj. collar	58.14
The Messenger, advertisement, bids	28.50
Peter Chamberlin, mileage	11.00
Sanel Auto Parts, parts	9.56
Treas., N.H. Water Poll. Con., dues	7.50

Subtotal Expense:	45,664.09
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TOTAL:	\$ 46,264.09
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Sewer Department

Appropriated Amount	\$8,500.
*Transfers in from S/F 1982	2,338.81
Credits, Sewer Department Revenue	\$4,395.00
Salaries: Donald E. Knapton, payroll	\$ 300.00
Eugene Edwards, contract cost	2,175.00
Bank of N.H., N.A., fund transfer	1,594.43
Hillsboro Lumber, supplies, stakes	76.81
Donald E. Knapton, postage	63.51
The Messenger, advertisement, legal	61.75
Louis Normandin, reimbursement sewer hook-up fee	50.00
Elizabeth Olson, contract cost, sec. ser.	38.50
Donald E. Knapton, Collector, preparation of bills	35.00

Subtotal Expense:	4,095.00
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TOTAL:	\$ 4,395.00
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Library

Appropriated Amount	\$12,500.
Salaries: Rita Morgan, payroll	\$ 5,358.00
Yvonne Sullivan, payroll	2,525.10

Sara Lehmann, payroll	2,449.80
Grace Carter, payroll	112.35
	<hr/>
Subtotal Salaries:	10,445.25
Norma Mellen, Treasurer, net of appropriation	1,354.89
Treasurer, State of N.H., social security, library share	699.86
	<hr/>
Subtotal Expense:	2,054.75
	<hr/>
TOTAL:	\$ 12,500.00

Payments To Other Governmental Divisions

Hillsboro-Deering School District	\$1,537,306.69
Emerald Lake Village District	25,786.00
Hillsborough County	160,501.00

Taxes Bought by Town

Per List, taxes bought by Town	\$141,959.93
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Conservation Commission

Appropriated Amount	\$200.
Conservation Commission, annual appropriation	\$ 200.00

Trust Funds

Trustee of Trust Funds, Perpetual Care	\$ 2,265.00
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Notes - Principal

Appropriated Amount	\$28,000.
Credits: Reimb. Cap. Cost/Rent Dispatch	7,298.00
The Valley Bank, note	\$ 28,500.00

Principal - Tax Anticipation Notes

Bank of N.H., N.A., tax anticipation notes	\$800,000.00
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Notes - Interest

Appropriated Amount	\$9,100.
Valley Bank, long term	\$ 9,098.47
Indian Head Nat. Bank of Nashua, Tax Map & East Washington Road	2,909.37
	<hr/>
TOTAL:	\$ 12,007.84

Interest - Tax Anticipation Notes

Appropriated Amount	\$75,000.	
Bank of N.H., N.A., interest		\$ 40,675.00

Revenue Sharing

Bank of N.H., N.A., transfers out to R/S Fund	\$ 58,120.00
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TRUST FUNDS - SUMMARY OF INVESTMENTS

DECEMBER 31, 1983

Certificates of Deposit and Savings Accounts	
Bank of New Hampshire	\$177,600.96
The Valley Bank	169,462.64
	<hr/>
	\$347,063.60
Bonds:	
Par Value	
5,000 New England Tel. & Tel. 8% 2003	5,000.00
	<hr/>
TOTAL INVESTMENTS	\$352,063.60
Undistributed Income	\$ 11,225.85

HENRY E. WOODS
GORDON J. ALLEN
RICHARD W. WITHINGTON
TRUSTEES OF TRUST FUNDS

TRUSTEES OF TRUST FUNDS REPORT

FISCAL YEAR ENDED DECEMBER 31, 1983

Summary of Trust Funds Accounts, Showing Principal and Income for Fiscal Year

Trust Funds	Principal BALANCE DEC. 31, 1982	ADDI- TIONS	INTEREST CAPITAL GAINS	(LOSS) GAINS REINV.	BALANCE DEC. 31, 1983
Cemetery Care	\$ 74,192.67	\$ 2,265.00	\$	\$	\$ 76,457.67
James M. Kimball Memorial Bookshelf	722.85				722.85
Clifford N. Murdough III Mem. Library Fund	572.05				572.05
Boys' Activities	3,059.80				3,059.80
Community Building	4,866.25				4,866.25
Community Building and Library	46,621.76				46,621.76
Library	58,855.99				58,855.99
Parks	2,769.44				2,769.44
Town	48,833.58			109.54	48,943.12
Scholarships	90,699.03		1,403.15		92,102.18
Needy Children	2,037.79				2,037.79
Fish and Game		2,317.50			2,317.50
TOTAL TRUST FUNDS	\$333,231.21	\$ 4,582.50	\$ 1,403.15	\$ 109.54	\$339,326.40
Capital Reserve Funds					
Highway Equipment	710.35		38.73		749.08

Tax Map
Community Building

3,934.68	214.56	4,149.24
7,438.94	399.94	7,838.88
\$ 12,083.97	\$ 653.23	\$ 12,737.20
\$345,315.18	\$ 4,582.50	\$ 2,056.38
	\$ 109.54	\$352,063.60

Interest

	BALANCE DEC. 31, 1982	EARNED DURING YEAR	EXPENDED DURING YEAR	BALANCE DEC. 31, 1983
Cemetery Care	\$	\$ 6,729.28	\$ 6,729.28	\$
Kimball Memorial		116.02	116.02	
Murdough Memorial		92.03	92.03	
Boys' Activities		296.11	296.11	
Community Building		565.93	565.93	
Community Building and Library		3,953.41	2,953.41	Com. Bldg.
			1,000.00	Library
Library		7,604.34	7,604.34	
Parks		479.19	479.19	
Town		6,239.66	6,239.66	
Scholarships	10,503.76	8,811.91	8,089.82	11,225.85
TOTAL	\$ 10,503.76	\$34,887.88	\$34,165.79	\$ 11,225.85

FULLER PUBLIC LIBRARY FINANCIAL REPORT

RECEIPTS:

Interest on trust funds		
Caroline Fox	\$ 1,000.00	
Mark Fuller	257.89	
Sarah Fuller	172.90	
Etta Gile	1,385.71	
George Haslet	271.13	
Arthur Nelson	521.89	
Isabel Towle	89.36	
Sarah White	2,792.17	
Bernice Miller	14.35	
Stephen & Greta Smith	1,098.94	
	<hr/>	\$ 7,604.34
Town of Hillsborough Appropriation	\$ 12,500.00	
Non-Resident fees	235.00	
Fines	265.52	
Book Sales	44.40	
Book replacement	92.32	
Copy Machine	31.15	
Gifts	11.67	
Book orders for patrons	33.71	
Refund (periodicals)	12.31	
Interest - Amoskeag account #181702	324.25	
	<hr/>	\$ 13,550.33
TOTAL RECEIPTS		<hr/> \$ 21,154.67
Balance forward January 1, 1983		8,652.65
		<hr/> \$ 29,807.32

EXPENDITURES:

Wages and FICA	\$ 11,145.11
Telephone	242.34
Books	4,701.85
Periodicals	632.62
Supplies	872.61
Postage	132.31
Maintenance and repair	82.55
New Equipment	1,262.17
Travel	29.00
Insurance	67.00
P.O. Box rent	7.00

Book replacement	12.95
TOTAL EXPENDITURES	\$ 19,187.51
Balance on hand December 31, 1983	10,295.56
Interest - Amoskeag Savings Account	324.25
	\$ 29,807.32
Amoskeag Savings Account #181702	\$ 5,827.97

NORMA MELLEN
TREASURER

Librarian's Report

Volumes in Library	11,180
Discarded	316
	<hr/>
	10,864
Volumes purchased	456
	<hr/>
	11,320

CIRCULATION

Adult fiction	7,864
Adult non-fiction	2,089
Juvenile	3,760
Magazines	1,066
Records	24
Films	127
Maps	10
	<hr/>
	14,940
State Books	31
	<hr/>
	14,971

HILLBSORO BUILDING COMMITTEE

Board of Selectmen

Hillsboro, New Hampshire

Your committee investigating facilities for a District Court and Dispatch Center presents the following report for your consideration.

This committee has met on a continuing basis during the year. Other on-going events during the same period have dealt directly or indirectly with both the Dispatch Center and the District Court. We refer to the several studies being conducted regarding regional dispatch centers and the passage of House Bill 200 which places operation of district courts under a state unified court system.

Changes to the operation of the present dispatch center are not a concern of this committee's study.

The physical plant required for a district court is affected by the passage of this legislation and any construction should be approved at the State level before its commencement.

Meetings were held with representatives of both the dispatch center and the district court. Space requirements needed for their operation are:

DISPATCH CENTER

	square feet
Operations room	240
Kitchenette/bathroom (could be shared)	120
General requirements: Security - both employees and equipment	
Air conditioning	
General notes: Operates 24 hours a day	

DISTRICT COURT

Court room	672
Judge's chamber	132
Clerk	144
Closets/bathroom for Judge & Clerk	60
Lawyer/Client Conference room	100
Public toilet facilities	100
Assembly area/entrances	448
Utility room	120
Jury room (future need)	240

Total area required	2,016
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General requirements: Parking for 20 cars plus
Judge and Clerk
Provisions for handicapped (parking
and building access)
Separate exterior entrance to Judge's
chamber
Should not be in the same facility as Law
Enforcement Offices
Security for both personnel and plant
The Judge's chamber is a restricted area
for sole use by the Court

General notes: Court room could be a multi-
purpose room with the Court having
first priority for its use.

The Court sits on Monday and Saturday.
Wednesday is used for juvenile cases.
Monday and Wednesday sessions are in
the afternoon. Saturday is an all-day
session. Court convenes at other un-
scheduled times averaging 4 or 5 hours a
month.

Court facilities would be available for other
uses, especially nights. Court very rarely
sits at night.

The clerk is employed on a full-time basis
and standard work week.

A dispatch center and a district court are separate
entities with no direct connection. This committee feels that
housing in the same facility is not an absolute necessity.

To construct a single-level building with about 2,000
square feet of floor area, with adequate parking, set-back and
street frontage, a minimum lot size of 20,000 square feet ($\frac{1}{2}$
acre) might be required.

A review of currently-owned Town property was con-
ducted. Possible sites for new construction are limited. Two
parcels, the existing Town Barn and the old Stickney property,
were considered. Both appear inadequate for the following
reasons:

Town Barn

limited access (via Hoyt Lane)
inadequate lot size (less than 10,000 square feet)
alterations to the existing structure appear to be too costly

Old Stickney property

inadequate lot size (less than 10,000 square feet)
proximity to the existing police/fire/court complex would

decrease existing off-street parking

The committee feels that land would have to be acquired for new construction. A new facility with about 2,000 square feet of floor area, slab-on-grade is estimated to cost approximately \$45.00 per square foot (\$90,000.00), with full basement approximately \$50.00 per square foot (\$100,000.00). This is exclusive of land, services and landscaping. This committee did not speculate as to land costs.

Costs for a new facility that is to be used on a limited basis appears excessive to the Committee. Alternative approaches were considered. Discussion with the Court may present a viable alternative.

Prior deliberations had considered moving the district court to the Community Hall. There are certain advantages and disadvantages to such a move. Some alterations would be required. Several of those suggested would improve the existing physical plant, specifically with the electrical service and the cost of heating. Exterior alterations considered were the enclosing of the existing car port, enclosing the basement area under the existing entry and providing an exterior entry to the Judge's chamber.

Advantages are:

Main floor square footage adequate (approximately 2,200 square feet)

Assembly hall more than adequate for courtroom space

Provisions for the handicapped

Parking provided through use of the parking lot on the west side of School Street

Town owned structure

Clerk could be located with visibility from Town Offices

Basement area could provide space for a Dispatch Center

Building could remain as a multi-purpose facility with the Court having first priority

Disadvantages:

There do not appear to be disadvantages in the physical plant

The major problem would be with scheduling the use of the building. The Court would have first priority as to use. Current use might be curtailed to some degree, but neither the committee nor Judge Hatfield for the Court visualize drastic changes.

Cost of renovations is estimated to be approximately \$25.00 per square foot (\$55,000.00).

House Bill 200 created a Court Accreditation Commission whose duties are to inspect each court facility in New Hamp-

shire and submit a report and plan for State absorption of local court facility costs to the Supreme Court no later than November 1, 1984. All court facility costs will be borne by the State after December 1, 1986.

The committee assumes that a substantial part of the cost of renovations would be repaid by the State through rent of the facility.

The committee recommends that the Selectmen create a plan approved by the Court Accreditation Commission for renovations to the Community Hall for use as a district court and take such action as is necessary to implement said plan, whether through a warrant article at an annual meeting or a special meeting.

House Bill 200 also expands the jurisdiction of district courts beyond county lines and allows for consolidation of some courts. It is possible that the courts in Hillsboro and Henniker might be combined at some future date. Other communities might come under the Hillsboro jurisdiction.

The committee strongly recommends that every effort be exercised to provide adequate court facilities in the Town of Hillsboro.

Costs of law officers having to travel to a court outside Hillsboro could be excessive and exceed the cost of adequate facilities over an extended period.

The location of a court facility also has some bearing as to where those professions associated with the court will maintain offices. Hillsboro is the logical place for a district court in this geographical area and we should make sure it stays here.

Respectfully submitted,

District Court & Dispatch Center Comm.

MABEL AGER
GEORGE EDWARDS
CHARLES KNIGHT
NORMA MELLEN

HEALTH DEPARTMENT

The Visiting Nurse Association continues to maintain office hours daily at the Medical Center from 8 to 9 a.m. with nursing services provided in the home after 9 until 12 noon. The fee scale remains at \$2 - \$5 per visit.

Much time and effort was put into initiating the new Hos-

pice program which is a Hillsboro based plan offering volunteer care and support to families dealing with serious illness, grief, and death. A 6-weeks training program was given to 25 persons, and from that group we now have 9 volunteers for home visits plus 8 others willing to help in other ways with the program. The group continues to meet monthly. For referrals or any questions about the program call 464-5939 or write to Hillsboro Hospice, P.O. Box 916. There is no charge for hospice services.

Statistics for our other programs are as follows: 6 Maple Leaf blood pressure clinics with 89 residents responding, 4 community blood pressure clinics with 205 clients responding, 6 W.I.C. clinics held with 34 mothers and 83 children of low-income families qualifying for federal nutrition assistance, 2 immunization clinics held at the school for both pre-schoolers and school-age children, one Lions' Club screening held in June, and one bloodmobile in May. Four meetings were held with N.H. Public Health personnel and 9 social services meetings were held in our office.

In April the nurses were given a tour through the kidney dialysis center in Concord and shown the complete procedure for dialysis patients, and in October they attended a 2-hour W.I.C. up-date training session.

We enjoy providing nursing services to Hillsboro-Deering residents who want and need us and we're glad Hillsboro continues to provide financial assistance for this program.

Number of visits to patients	1351
to Hillsboro residents	1245
to Deering residents	106
Age of patients served - under 1 year	1.5%
2 to 65 years	11%
65 to 80 years	32%
over 80 years	55.5%
Fee Status	
No charge asked	8%
No fee paid	10%
Full fee paid	82%

Respectfully submitted,

LEONA R. HAINES, R.N.
 RACHEL M. CRANE, L.P.N.
 HILLSBOROUGH VISITING NURSES

CAROLINE FOX FUND FOR BOYS' ACTIVITIES

A meeting of Caroline Fox Fund Committee was held on June 27, 1983 at the Selectmen's office. Present: George Gillett, chairman; Sidney E. Blanchard, sec.-treas.; Ervin Lachut, selectman; Father Griffin, pastor of St. Mary's Catholic Church; Rev. Peter Foss, pastor Smith Memorial Congregational Church; Edward Vogel, Smith Memorial Congregational Church; George Jobel, pastor of Messiah Baptist Church; Henry E. Woods, Manager of Bank of New Hampshire, NA; George Edwards, Assistant Scout Master of Boy Scout Troop 73; Al Avery, treasurer of Boy Scout Troop 73.

The secretary's and treasurer's reports were read and accepted. Treasurer's report stated that the balance on hand was \$696.21.

The committee approved awards of:

Boy Scout Troop 73	\$ 250
Congregational Senior High Youth Fellowship	125
Messiah Baptist Church for Youth Camp	125

The committee voted that the officers for 1983-84 will be: George Gillett, chairman; Sidney E. Blanchard, sec.-treas.

TREASURER'S REPORT JANUARY 1, 1984

Balance on Hand Jan. 1, 1983	\$ 313.80	
Received from trust fund Jan. 17	365.40	
	<hr/>	
Balance		\$ 679.20
Withdrew for awards July 1, 1983	500.00	
Withdrew for Messenger ad July 8, 1983	20.00	
	<hr/>	
Total		520.00
		<hr/>
Balance		\$ 159.20
1983 interest from bank		21.73
		<hr/>
Balance on hand December 31, 1983		\$ 180.93

Respectfully submitted,

SIDNEY E. BLANCHARD,
SECRETARY-TREASURER

FIRE DEPARTMENT REPORT

FIRE CHIEF REPORT

The Hillsboro Fire Department received 136 calls from January 1, 1983 to January 1, 1984. There were 35 chimney fires, 19 structural fires, 11 car fires, 14 automobile accidents, 9 brush fires, 11 mutual aid calls, 15 investigative calls, and several calls where no action was needed. We received mutual aid from Henniker, Deering, and Washington 10 times. There were also 15 false alarms (alarms that went off in school, etc.).

There were several suspicious fires and the Police Department made an arrest on one structural fire and they deserve praise for a thorough investigation and follow-up. I personally received 350 telephone calls for information on furnaces, kerosene heaters, stoves, etc. Sixty-five people came to my residence. I had 350 calls from Dispatch for call backs, meetings with the Fire Marshall, insurance people and salesmen. We had a busy year and once again the men of the Hillsboro Fire Department responded exceptionally well. We also received our new tank truck and it has already proven itself.

One of the most controversial subjects of the year has been in our Dispatch system. Various projections and figures have been given out, none of which have proven conclusive. Our Dispatch system is costly because of the pull out of Antrim, Bennington and Henniker. However, it has done a very good job and I doubt that any other Dispatch could do better. We have personal control here and I would hate to see it go down the drain. I think with a little more work on the part of the Board, that this system could be made to work. We have a beautiful pact with the surrounding towns and we all work well together. It would be a shame if that were disturbed. I am entirely against joining the proposed system from Mt. Vernon and the county and I doubt in the long run if it would be any cheaper. Sometimes cheaper isn't better and I know of one case where our dispatch may have saved a life by recognizing the voice on the phone which could not have possibly been done by a remote dispatch. I think with some work, and advertising of burglar and fire alarm lines and going out to get more towns in the system, this dispatch could work.

This will be my last year as your chief and I wish to thank all the Town's people and all my firefighters for the fine cooperation you have given me.

HOWARD E. PAGE

FIRE CHIEF

POLICE CHIEF'S REPORT

During 1983 the Hillsboro Police Department logged 65,105 patrol miles. During this time 304 summons were issued, 147 warnings issued, and 1194 investigations were conducted.

The Hillsboro Police Department found itself investigating a larger number of criminal investigations which resulted in a better than 50% increase in criminal arrests. One of the primary areas of concern we found to be burglaries. This is an area where the number of arrests were substantially larger than the previous year.

The members of the Hillsboro Police Department continued throughout 1983 attending various schools sponsored by New Hampshire Police Standards and Training and many hours were spent in in-service training.

The Hillsboro Police Department once again would like to thank all the citizens of Hillsboro for their continued support to the Department during the past year.

ARRESTS:

- 52 Juvenile
- 5 Sexual Assaults
- 11 Simple Assaults
- 17 DWI
- 15 Criminal Trespass
- 5 Unlawful Possession of Alcohol
- 1 Possession Controlled Drug
- 2 Receiving Stolen Property
- 2 Bad Checks
- 23 Criminal Mischief
- 27 Bench Warrants
- 1 Speed
- 7 Driving After Suspension
- 1 Felon in Possession of Handgun
- 1 Arson
- 3 Unauthorized Taking
- 1 Reckless Operation
- 1 Operating Without Valid License
- 1 Disobeying an Officer
- 14 Disorderly Conduct
- 35 Burglary
- 1 Robbery
- 4 Motor Vehicle Disorderly Conduct
- 2 Indecent Exposure
- 6 Resisting Arrest
- 1 Littering
- 2 Thefts

3 Reckless Conduct
1 Theft for Extortion

Respectfully submitted,

RICHARD R. ROBBINS, JR.
CHIEF OF POLICE

ANIMAL CONTROL REPORT

The animal control officer of the Hillsboro Police Department found herself very busy during 1983 responding to a large number of various animal complaints. This segment of the Hillsboro Police Department has found itself extremely busy since she went full time in June of 1983. The number of animals picked up by the Hillsboro Police Department has increased dramatically.

Being a new segment of the Hillsboro Police Department, we feel that it will be very beneficial to the community in the forthcoming years; and further we wish the citizens of the community to feel free to contact the Animal Control Officer.

Complaints: 145
K-9 picked up: 152
Lost/Found: 37
Cats complaints: 38

Picked Up:
Goats 5
Pigeons 3
Raccoon 1
Turkey 1

Additional Complaints:
Skunks 5
Horses 20
Cows 7

Respectfully submitted,

RICHARD R. ROBBINS, JR.
CHIEF OF POLICE

PARK BOARD REPORT

Two of Hillsborough Park Board members resigned this year, due to their over scheduled business hours. David Jones was replaced by Bob Hoekstra and Peter Cate agreed to stay on as an alternate with Fran Charron appointed as the board member.

Bob has carried on as our treasurer for the remainder of '83 and Fran will be valuable to our department with a desire of service to young people along with a background of water front experience.

Early last winter, the volunteer work of Stanley Kowalczyk was hampered by weather conditions as his attempt to flood and maintain our skating rink met up with trouble often. With a stubborn continuous effort night after night, the ice did allow our kids some skating.

We hope Stanley's hard work this year will prove better results so that our skaters can enjoy a long and lasting season.

Early spring found our maintenance requirements, urging a necessary request order for a new forty-two inch mower deck, a power driven lawn mower, and a motorized grass trimmer. Approved purchase orders from our Selectmen allowed these transactions and our new equipment needs were bought.

A worn, half wrecked building we had been using for a skate shelter proved to be of no use any longer, as it was vandalized many times.

The highway crew agreed to move this old shed to the back of our little league field, assisted in setting it on new foundations and we could now reconstruct it to a useful storage and repair area.

Richard Powell and Alfred O'Clair were hired to work for the spring and summer season on a part-time basis. Two young people were hired under a federal summer employment program and worked park maintenance, street cleaning and building cleanup.

A new floor, two door openings with casings and doors started changing the appearance of our repair shed. Adding a new bench, a ramp outside the wide door and painting inside and out readied our small building for equipment.

The Mamarkating Electric Co. of Lower Village, Hillsborough volunteered their services and supplies to our cause as they supplied our new quarters with electric switch and meter boards, wall receptacles, overhead light and switch. This kindness will benefit our use of this area for equipment repair for

years to come. Bob Hoekstra gave a double fluorescent light which we also use overhead.

Already proven its worth for storage, repairs, and headquarters for park maintenance, the thoughts of an addition to this would encourage the two new restroom facilities and larger repair area our board has views on for the future.

Spring of eighty-three once again realized the assistance of coaches and students of our fine Hillsboro-Deering Co-op School, under the guidance of their Athletic Director, Bruce Campbell. These guys and gals, under fine coaching, worked hard to prepare the grounds for early school use.

Tommy McClure, Jim Perham Jr., Chris Ellinwood, Bob Winter and many volunteer parents were our baseball hopes as they worked many hours to keep our national pastime sport active for another year. The wet season kept our small fry farm team program limited with few games. We feel the playing and involvement of group baseball at this early age, although limited for lack of coaches, does pay off.

Hillsborough Little League had a winning sportsmanlike season that was realized by their fine coaching and parent cooperation.

1984 should be another fine year for all our baseball ages and we invite more dads and moms too, to participate in this early training.

The flowers at Butler Park and continued attention of raked grounds by the ladies garden enthusiasts were appreciated. Hours of tree pruning, removal of fallen trees, and piling of brush by the Lions Club, Cub Scouts, Boy Scouts and individual volunteers helped our maintenance of Manahan forest to exceed our expectations.

The valuable back-up and support of our fire chief and his worthy firemen and readiness on emergency calls from one of N.H. finest rescue teams have all been felt this past year.

Patrol and instant response to vandal reports have been effectively carried out by Chief Robbins and his competent officers.

Cash donations from the Loyal Order of Moose, Township of Deering and an anonymous taxpayer have all served a purpose of great need to supplement Town Budget appropriations.

A new sign and flag pole at Manahan are firsts of the same planned for our other three parks. This rustic designed sign routed out by "Red" Phelps and long pole for flag at our

Manahan entrance would identify the park and forest area that continues to improve daily.

Picnic tables were made ready with repairs and new paint, and were distributed with newly painted rubbish barrels to all our picnic areas.

With paid use of a board members truck, the rubbish and other maintenance chores were carried out for close to six months. Gas, oil and maintenance supplies were invoiced along with utility costs and payroll each month through the Town Office.

New grates and fire brick for 10 outdoor fireplaces and labor with material expense of the new chain linked fence at Manahan were capital improvement expenditures.

Band Concerts continue their popularity with our Town folk and it is good to have the talent of so many under the leadership of Harry Rowell and Doc Baldwin to bring the geoderns back. Thanks to these fine musicians last season and please keep this an annual performance forever.

An early warm spring this last season has made our park board members aware that we must be ready another year to provide supervision and life saving personnel at the earliest demand. We are hopeful, by use of our staff on a weather priority schedule, we will be able to provide water safety and beach management when the public needs are highest without too much increase of our overhead.

Two projects at Manahan Beach for another season, under members request, will include a raft and many loads of new sand. Tall trees shading the sand area afternoons will be removed and repairs of a vandalized life guard high bench will be made.

Beards Brook also, just recently since Labor Day, has been the target of useless vandalism. The repairs here also will be extensive as a few, out of so many, users choose to be spoilers of our trust in this society.

Benches have been taken in, the flowers are gone, with no grass to lay on here at Butler Park, but our memories linger with the thoughts of young and old respects here this last summer.

Our last efforts for the year of 1983 would bring your attention to Grimes Field. With the sewer pipe installation through the middle of our playing area and our awareness of a water main also laid nearby that takes in most of the field, we as a board with the O.K. of Hillsborough's Selectmen and Peter Chamberlin arranged a plan with Daniel D'Onfro's Sons Inc.

With careful planning of our finances this year we were fortunate to reserve much of the total needed to have D'Onfro's Co. connect and install to ground level four water outlets with shut offs. The completion of these four double outlets will be completed and contained in block type boxes with covers when grading and seeding takes place in the spring. With four of these outlets positioned evenly through the center of our fields we now, with hose and water shooting nozzles, can water, seed and properly care for this turf at the driest time of any year.

The Park Board thanks all Hillsborough for their part in the year of eighty-three, and wish the best to Shirley and Iris, the two fine office girls, as well as Peter Chamberlin, a very competent administrator.

Our respects to Bert Skinner, Ervin Lachut and Sid Blanchard, Selectmen.

The Park Board,

CHUCK HAZEN, Chairman
 WARREN FLANDERS, Secretary
 BOB HOEKSTRA, Treasurer
 BOB BLACK
 KENNETH STAFFORD
 JIM PERHAM
 FRAN CHARRON

FINANCIAL REPORT

Bank Balance January 1, 1983	\$ 354.87
Donation May 4, 1983	325.00
Donation May 9, 1983	100.00
Donation December 1, 1983	200.00
Interest	11.97

TOTAL CASH	\$ 991.84
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EXPENDITURES

Pine Ridge Florist - flowers	\$ 25.00
Corner Store - notebooks	20.93
Don Knapton - insurance	35.00
Hackett - baseball equipment	68.00
Labor - maintenance	498.50
Black - supplies	24.00
Labor - install flag pole	40.00

TOTAL EXPENDITURES	\$ 711.43
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Bank Balance December 31, 1983	\$ 280.41
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HILLSBORO RESCUE SQUAD

The Hillsboro Fire Department Rescue Squad responded to 239 emergency calls for medical aid in 1983. These were the calls that were logged by the dispatch center in which the ambulance responded. There were also many requests for an individual rescue member to assist someone at their residence or to go to the Police/Fire Station to assist someone there.

Our 1983 responses were as follows: Hillsboro, 190; Deering, 25; Washington, 14; Windsor, 3; and Henniker, Antrim, Weare account for the remaining seven calls. There were 207 house calls, 23 auto accidents, 2 motorcycle accidents, and seven calls for recreational vehicle accidents. A total of 162 patients were taken to medical facilities.

The rescue squad used the "Jaws of Life" rescue tool several times during the year. This tool has proven itself as a very valuable aid in the extrication of victims of automobile accidents. The jaws were not only used here in Hillsboro but also in Henniker, Weare and Washington.

Our most regretful event of the year was the resignation of Dwight Gould, who at the time was our Captain. Dwight was doing a great job and we hope that he will join the ranks once again in the near future.

There are 14 people on the rescue squad at the present time, and all are properly trained and licensed as required by the State of New Hampshire Emergency Medical Services Bureau. This necessary training takes many hours of private and family life away from each member. To all of the opposite members of these families, I give my thanks for their understanding attitude.

We can never give enough thanks to all of the fine people who so generously make their monetary contributions to the rescue squad, whether it be donation, memorial, fire extinguisher refill/purchase, or anonymous. It is these donations that keep the operations of the rescue squad completely voluntary and also causes no increase in the tax rate.

Our highest thanks go to the employers of the individual rescue squad members. Without their understanding and allowing their employees to leave the job for an emergency call there probably would not be a rescue squad as it is known.

My thanks and appreciation to each member of the rescue squad and Lieutenants Jim Knight and Wally Houghton for their efforts and time for making it all work out right. And

last, but by no means least, thanks to all the fire department officers. and men for their assistance.

Respectfully yours,

RAYMOND BARKER, Captain
Hillsboro Fire Dept. Rescue Co.

RESCUE SQUAD FINANCIAL REPORT

RECEIPTS:

Donations	\$ 4,691.00
Memorials	5,832.00
Fire Extinguishers	354.00
Miscellaneous	676.82
Heart Monitor Fund Drive	5,671.05
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	\$ 17,224.87

EXPENDITURES:

Communications	\$ 718.21
Vehicle Maintenance	1,124.12
Supplies (medical)	1,119.74
Oxygen	280.47
Extinguishers	181.44
Gasoline	1,363.32
Training	182.80
Miscellaneous	1,451.23

SPECIAL ITEMS PURCHASED:

ECG Heart Monitor	3,430.00
Portable Suction	351.00
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	\$ 10,202.33
Heart Monitor Fund Drive Expenses	1,160.74
	<hr/>
	\$ 11,363.07

FOREST FIRE WARDEN & FOREST RANGER REPORT

Once again, our cooperative town and state forest fire prevention and control program leads the nation in least acres burned per forest fire. Less than one-half acre per fire state-wide average.

At the town level, your Forest Fire Warden is responsible for the prevention and control of all grass and woods fires when the ground is not snow covered.

Forest fire prevention is achieved at the town level by issuing a written permit for every fire that is to be kindled

on the ground out of doors when the ground is not covered with snow. Each person wishing to have an outside fire must obtain this written permit from the town Fire Warden before kindling the fire. Any person that does not obtain a fire permit, when one is required, is violating our forest fire permit law and is subject to a court appearance and could be fined up to \$1,000 and receive a jail sentence of up to one year.

No fire permit will be issued between 9:00 a.m. and 5:00 p.m. unless it is raining. The reason for this is twofold: the fire danger increases steadily between 9:00 a.m. and 2:00 p.m., then subsides to a safe level between 2:00 p.m. and 5:00 p.m. This happens because the sun dries out the fine fuels that are easily ignited and dries the air which permits rapid fire spread. Also during this part of the day fire fighters are not readily available in most communities so an escaped fire could burn longer and cause greater damage before being suppressed.

Your cooperation in burning only when conditions are safe is greatly appreciated.

As Smokey says, "Remember, Only You Can Prevent Forest Fires!"

1983 STATISTICS

	State	District	Town
Number of Fires	779	26	5
Number of Acres	348	5.75	.25

HISTORIC DISTRICT COMMISSION

The Historic District Commission had two applications for certificates of Approval, one for a new home and the other for an antique shop, both were approved by the Commission.

The annual appropriation was used for the purchase of asphalt shingles for the cemetery and horse barn next to the Congregational Church in the Center.

It was noted at the last meeting of the Commission that a vote of Thanks should go to Lorain and Marshall Barnes and James Bouchard for installing the shingles on the shed. Also one to Richard W. Withington Sr. for his work done on the church's and the Center.

Respectfully submitted,

Barbara Milbranth, Secretary

David H. Webb, Chairman

Richard Withington Jr., V. Chairman

Ervin Lachut, Selectman Rep.

Donald Mellen, Planning Board Rep.

OFFICE OF YOUTH SERVICES

The Town of Hillsboro established the Office of Youth Services in 1979 to provide for the needs of youth and their families. The Office functions to identify, develop, and coordinate resources specifically for the greater Hillsboro community. Services available include crisis intervention, counseling, advocacy, community education, and program development, in cooperation with local and statewide organizations.

Counseling is provided to address such issues as parent/child relationships, youth employment, involvement with police and/or court system, school problems, child care, recreational and educational activities, separation/divorce transitions, peer relationships, problems with drugs and alcohol, and others.

On call availability meets a need for dealing with family crisis whenever it may occur. Host homes provide emergency placement. Coordination of services and referral to existing resources is a major service of OYS.

Projects aimed at addressing community needs in 1983 included parenting courses, the summer film series, recreation programming in cooperation with Hawthorne College, the Chemical People Project and Task Force, Students Against Driving Drunk, the Safe Rides Pilot Project, the Friends-Hillsboro Program, training in child abuse intervention and prevention, etc.

OYS worked jointly with local merchants, church youth groups, the local school systems, law enforcement personnel, the district and superior courts, the local branch of the Central N.H. Community Mental Health Services, the State of N.H. Division of Welfare, and others.

More than 106 families were served in 1983. Host homes provided 15 days of care. Contacts on behalf of clients include 982 in-person contacts, 1,426 telephone contacts, and 102 letters. Contacts for general information and referral include 399 in-person contacts, 1,169 telephone contacts, and 211 letters. Program development involved 171 meetings.

OYS will continue to identify the needs of youth as the statewide system makes a major transition in 1984. The cooperation of all those concerned is gratefully acknowledged and appreciated. Our youth are our future.

Sincerely ,
PAULINE LALIBERTE
DIRECTOR

PLANNING BOARD

The Town of Hillsborough Planning Board met twice a month in 1983 in regularly scheduled meetings, as well as numerous special meetings.

The actions taken by the Board include the following matters: fourteen plans were approved for recording purposes only; eighteen public hearings were held; twelve site plan reviews were conducted; two annexations were recorded; two dredge and fill permits were received; one discretionary easement was processed; and eight subdivisions were approved.

The Board would like to take this opportunity to thank Arlene Johns and Stephen Sanborn, two members who resigned during the course of the year.

Respectfully Submitted,
JOHN E. TOLMAN, Chairman

HILLSBORO CONSERVATION COMMISSION

Two new members joined the Commission during 1983, Norma Hubbard and Marion Baker, bringing the Commission to its full seven members.

Five trees were planted this spring from the Fox Forest nursery; one maple at Mapleleaf, 2 at Maple Avenue Cemetery, and one elm each at Angus Lea and the 1830 House.

The River Walk trail was transformed to a nature trail under the planning of Alex Macfarlane. Experts in the fields of plants, birds, animals, geology, fish, etc. were enlisted to identify features along the trail and Marion Baker met with a group of teachers who worked the material into an illustrated brochure with numbered stations. The trail was opened September 24 with Selectman Sidney Blanchard cutting the ribbon.

Mark Matz' efforts were finally rewarded when the Federal matching funds arrived to complete the purchase of the property just down river from the hydro project to the Grimes Field land, including a large island in the river. Questionnaires were distributed to clubs and organizations in Town asking for suggestions on how to and how not to use the new property.

An application for Federal matching funds to develop and improve this property has been prepared pending approval at Town Meeting.

The Commission investigated and requested State engineers to evaluate two potential problems on Beard Brook, one is a private bridge spanning the stream where ice-jams regularly occur and the other is fill on the banks.

The Commission voted to co-sponsor a teacher to Adult

Conservation camp but the camp was canceled for lack of attendance.

Respectfully submitted,
Hillsborough Conservation Commission

Conservation Operating Fund

Balance on hand Jan. 1, 1983	\$ 237.06
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RECEIPTS:

1983 allocation from Town	\$ 200.00
Interest	5.16

Total Receipts	205.16
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Total Operating Fund	\$ 442.22
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EXPENDITURES:

N.H. Assoc. of Conservation Comm.	\$ 181.00
Alex Macfarlane - seminar exp.	12.50
Marion Baker - meeting exp.	15.00
Mark Matz - office exp.	7.45
Pherus Press - printing	8.30
Village Rent-All - post hole digger	35.00
Martin Tibbetts - labor	38.25
Bank of N.H. - service charge	1.00

Total Expenditures	298.50
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Cash on hand Dec. 31, 1983	\$ 143.72
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Hillsborough Conservation Fund

Balance on hand Jan. 1, 1983	\$ 7,211.50
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RECEIPTS:

Appropriation from Town	\$ 1,000.00
Interest	179.19

Total Receipts	1,179.19
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Total Conservation Fund	\$ 8,390.69
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EXPENDITURES:

Duane Williams - local share of property purchase	\$ 3,500.00
Donald Mellen - survey of prop.	1,330.00
Whitney Assoc. - appraisal of prop.	200.00
Hatfield & Bosse - legal fees	125.00
Pherus Press - printing Conservation Trail booklets	143.45

Total Expenditures	5,298.45
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Cash on hand Dec. 31, 1983	\$ 3,092.24
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HYDRO STUDY COMMITTEE

1983 saw the signing of a Hydro contract with the J. J. Lowrey Company at the completion of several months of negotiation. The Town retains ownership of the dam, power house site and the water rights, while the developers construct the power house and the various other facilities needed to generate power.

The Lowrey Company had anticipated the basic completion of the facility by the end of 1983 but a very unusual weather pattern not only delayed completion but washed away some of their construction efforts. They are not easily discouraged and with their financing plan in order, they are proceeding on their plans to complete construction and commence generation in the first quarter of 1984.

The Town has been reimbursed for the financing of the dam purchase - \$25,000 and has also received two other payments totalling \$50,000. In addition, J. J. Lowrey Company has assumed the two loans which were entered into with the Federal Energy Regulatory Commission for the Feasibility Study and Exemption from License procedure. Therefore, the Town of Hillsboro has no outstanding financial commitments and in fact should be receiving the agreed upon reimbursements based on gross revenue of the project once the facility is operational.

It will be the recommendation of the committee to the Selectmen, early in 1984, that the Hillsboro Hydro Study group be disbanded since it is no longer needed in order for the project to successfully continue.

WASTEWATER TREATMENT COMMITTEE

The Hillsborough Sewer Construction Project is well underway. The contractor, Daniel D'Onfro's Sons, Inc. of Leominster, Massachusetts, under the coordination of the Town's engineer, SEA Consultants, Inc. of Boston, Massachusetts, has constructed 34,688 linear feet of sewer pipe out of an anticipated total of 43,010 linear feet. The sewer construction, which is comprised of Contracts II and III of the three contract project, is now 60 percent complete, and should be completed in September of 1984, ahead of the January 1985 date originally anticipated.

SEA Consultants Inc.'s design of the wastewater treatment facility (contract number I) is proceeding on schedule. The design should be completed by the end of March, 1984 and

construction is scheduled to begin in the summer of 1984.

The project will bring the Town into conformance with EPA requirements. It will eliminate existing sewers which discharge raw wastewater directly into the Contoocook River and will expand the sewer system into parts of the Town where failing septic systems could present health hazards. The total project is expected to cost \$7.1 million dollars, \$4.9 million of which will be funded by federal and state environmental programs.

Unfortunately a number of delays have occurred within the local and state system; administratively and technically - particularly because of the complete change in waste water treatment concept. It now looks as if the construction of the treatment plant will not be completed until late in 1985. This change in project completion is somewhat related to an extensive ground preparation and construction program for a three stage aerated facultative lagoon system which cannot reasonably be completed within a single construction season.

TOWN BARN COMMITTEE REPORT

The Town Barn Committee was established pursuant to a vote of the 1981 Town Meeting and was continued by the 1982 Town Meeting which accepted the recommendation of the Town Barn Committee to construct a new Town Barn at the Sewerage Treatment Plant. The Committee has met and discussed plans with the Sewerage Committee at various times. The re-design of the Sewerage Treatment Plant, necessitated the use of a series of lagoons and constructing the new Town Barn within the fence surrounding the Treatment Plant became impossible.

A new site was selected in the same general location in an area behind the existing Salt Shed. This property is owned by the Town, is away from the activity at Grimes Field and yet will be easily accessible to utilize existing construction as well as the facilities being used by the sewer construction company.

The Committee met with contractors to discuss the kind and type of barn and methods of construction. In order to have a design which could be bid on an equal basis and provide for supervision of the construction in a manner that Hillsborough taxpayers would get what they pay for, the Committee interviewed architects and selected Mr. Richard Dudley of Concord, New Hampshire. He is designing plans and writing specifications for a Town Barn in accordance with the sketch shown at Town Meeting. An Article in the 1984 Warrant is

to raise and appropriate the necessary funds for the construction of the Town Barn during the Summer of 1984. The Town Barn Committee strongly recommends the 1984 Town Meeting pass the Article and appropriate the funds for this sorely needed facility to protect our Town equipment. It is also recommended the Town Barn Committee be continued, to assist the Selectmen and other Town officials in overseeing the construction. Upon completion of said construction the Town Barn Committee should be dissolved.

Respectfully submitted,
RAYMOND DANIELS
ALEXANDER MacFARLANE
ADELBERT SKINNER
FRANK SYLVIA
RICHARD WITHINGTON

MINUTES OF MARCH, 1983 TOWN MEETING

MARCH 8, 1983

At a legal meeting of the inhabitants of the Town of Hillsborough qualified to vote in the Town affairs on the eighth day of March, 1983 at ten o'clock in the forenoon at the High School, the meeting was called to order by the Moderator.

Article 1 Voted that the voters of the Town of Hillsborough proceed to ballot for one Selectman for three years; Town Clerk, Tax Collector, Town Treasurer for one year; Trustees of the Fuller Public Library for three years; Trustees of the Trust Funds for three years; Water Commissioner for three years; Supervisor of the Checklist for six years; and all other necessary Town Officers or agents for the ensuing year.

Article 2 Voted that the voters of the Town of Hillsborough proceed to ballot to adopt amendments to the Town Plan for the Town of Hillsborough as proposed by the Town of Hillsborough Planning Board, a copy of which is on file with the Town Clerk.

Article 3 Voted that the voters of the Town of Hillsborough proceed to ballot to approve of having two sessions for the annual Town Meeting in this Town, the first session for choice of Town Officers elected by an official ballot and other action required to be inserted on said official ballot and the second session, on a date set by the Selectmen, for transaction of other business.

The meeting was opened at 7:40 P.M. by the Moderator.

Article 4 Voted that the Town accept the reports of the

Town Officers to the Auditors, Agents, Committees or other Town Officers heretofore chosen or appointed.

Article 5 Voted that the Town raise and appropriate the sum of Seven Hundred Forty-seven Thousand Five Hundred Ninety Dollars (\$747,590.00) for Town Officers Salaries, Town Officers Expenses, Town Buildings, Street Lighting and all current expenses of the Town as follows:

Town Officers Salaries	\$ 38,325.00
Town Officers Expenses	35,000.00
Election and Registration Expenses	1,200.00
Cemeteries	12,000.00
General Government Buildings	40,000.00
Planning and Zoning	2,000.00
Legal Expenses	10,000.00
Dog Damage	1,000.00
Police Department	134,300.00
Fire Department	31,500.00
Civil Defense	100.00
Youth Services	17,565.00
Street Lighting	30,000.00
Landfill	50,000.00
Health Department	15,000.00
Animal Control	3,400.00
Blue Cross - Blue Shield	29,000.00
General Welfare Assistance	10,000.00
Old Age Assistance	18,000.00
Library	12,500.00
Parks and Recreation	20,000.00
Patriotic Purposes	500.00
Conservation Commission	200.00
Historic District Commission	400.00
Principal Long-Term Notes	28,500.00
Interest Long-Term Notes	9,100.00
Interest Temporary Loans	75,000.00
District Court Expenses	32,000.00
FICA and Retirements	35,000.00
Insurance	56,000.00
	<hr/>
	\$ 747,590.00

Article 6 Amended to delete Eighteen Thousand Dollars (\$18,000.00) for Public Works. Voted to raise and appropriate the sum of Two Hundred Fifteen Thousand Dollars (\$215,000.00) for the building, repairing and maintenance of Highways, bridges, culverts, sidewalks, sealing and trees as follows:

Highway	\$ 190,000.00
Road Sealing	25,000.00
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	\$ 215,000.00

Article 7 Voted to raise and appropriate the sum of One Thousand Five Hundred Eight Dollars and Fifty-one Cents (\$1,508.51) for Town Road Aid and the State to contribute the sum of Ten Thousand Fifty-six Dollars and Seventy-four Cents (\$10,056.74).

Article 8 Motion to limit the type of work done on the road from Hillsborough Center to the Washington Town Line was defeated. Voted to appropriate the sum of Fifty Thousand Dollars (\$50,000.00) for the purpose of making improvements to the following Class V roads within the Town; namely the road from Hillsborough Center to the Washington Town Line, such sums to be raised through the issuance of bonds or serial notes under and in compliance with the provisions of Chapter 33 and 241, New Hampshire Revised Statutes: Annotated, as amended and to authorize the Selectmen to determine the date and place of payment of such bonds or serial notes and to determine the rate of interest thereon and to take such other steps as may be necessary to negotiate such bonds or notes as shall be in the best interest of the Town of Hillsborough. The Moderator declared the article was passed by 90% vote.

Article 9 Voted to raise and appropriate the sum of Seventy-eight Thousand Dollars (\$78,000.00) for the purpose of a reappraisal of all property in Hillsborough and to authorize the withdrawal of Forty-Five Thousand Dollars (\$45,000.00) for said purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 and the balance of Thirty-three Thousand Dollars (\$33,000.00) to be raised by taxation.

Article 10 Amended to delete the references to method of raising the sum by taxation and bonding and was passed as follows: Voted that the Town raise and appropriate the sum of Forty-five Thousand Dollars (\$45,000.00) for the purpose of purchasing a loader for the Highway Department. Yes - 152; No - 52.

A MOTION WAS MADE AND PASSED TO MOVE TO ARTICLE 23

Article 23 The motion to see if the Town will raise and appropriate the sum of Thirty-five Thousand Dollars (\$35,000.00) for the purpose of purchasing equipment for the Fire Department, of which Five Thousand Dollars (\$5,000.00) is to be raised by taxation and the balance of Thirty Thousand Dollars (\$30,000.00) to be raised by the issuance of notes not to exceed Thirty Thousand Dollars (\$30,000.00) under and in compliance with the provisions of the Municipal Finance Act (N.H. R. S.A. 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such notes and to determine the rate of

interest thereon and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such notes as shall be in the best interest of the Town of Hillsborough required a two-thirds majority vote and was defeated by a written ballot. Yes - 130; No - 70. A motion under Article 23 was made to raise and appropriate Thirty-five Thousand Dollars (\$35,000.00) for the purpose of purchasing equipment for the Fire Department was declared out of order by the Moderator. A motion to over turn the Moderator's ruling not to reconsider Article No. 23 and the above motion was passed. Yes - 98; No - 66.

THE MEETING WAS ADJOURNED AT 11:45 P.M.
UNTIL 7:00 P.M. ON WEDNESDAY, MARCH 9, 1983.
THE TOWN MEETING WAS RECONVENED AT
7:08 P.M. ON WEDNESDAY, MARCH 9, 1983.

Article 23 Motion to table Article No. 23 was defeated. The Moderator read a statement which in effect stated the prevailing side for the original motion under Article No. 23 must ask for reconsideration. After much discussion without a motion on the floor, a motion was made to move to Article 13 which was subsequently withdrawn. A motion to reconsider Article 23 was made and seconded by two voters from the prevailing side and by written ballot, the motion to reconsider Article 23 passed. Yes - 97; No - 71. Under Article 23 it was then voted to raise and appropriate the sum of Thirty-five Thousand Dollars (\$35,000.00) for the purpose of purchasing equipment for the Fire Department by written ballot. Yes - 112; No - 62; Blank - 1. (This required only a simple majority).

Article 11 Motion to reduce the amount to raise by taxation to Thirty Thousand Dollars (\$30,000.00) was defeated. It was then voted to appropriate the sum of Eighty-two Thousand Seven Hundred Ninety-seven Dollars and Forty Cents (\$82,797.40) and to raise by taxation the sum of Fifty-two Thousand Seventy-three Dollars and Thirty-four Cents (\$52,073.34) the balance to be paid to the Town of Hillsborough by the participating Towns and alarm fees for the purpose of operating the Communication Center for 1983.

Article 12 Voted to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00) for the purpose of purchasing a police cruiser for the Police Department by written ballot. Yes - 101; No - 68.

Article 13 Voted to raise and appropriate the sum of Seven Thousand Dollars (\$7,000.00) for the purpose of new tires for the Landfill Loader.

Article 14 The motion to see if the Town will raise and appropriate the sum of Two Thousand Six Hundred Seventeen Dollars (\$2,617.00) as the Town's share for the studies and oper-

ation of the Central New Hampshire Regional Planning Commission was defeated.

Article 15 The motion to see if the Town will raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500.00) for the purchase and installation of storm windows for the Community Building and Community Hall was presented on the floor and passed as follows: Voted that the Town raise and appropriate the sum of Eleven Hundred Dollars (\$1,100.00) for the purchase and installation of storm windows for the Community Building and Community Hall.

Article 16 Voted to raise and appropriate the sum of Seven Thousand Dollars (\$7,000.00) for the purpose of performing the Revenue Sharing Audit and audit of the Town's accounts for the year 1982.

Article 17 Voted to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for Capital Improvements of Parks and Playgrounds.

Article 18 The motion to see if the Town will raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for the purchase of equipment for Grimes Field was defeated.

Article 19 voted to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for the purposes of the Hillsborough Conservation Commission.

Article 20 Voted to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for the support of fireworks at the 4th of July Celebration.

Article 21 The motion to see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for the erection of a suitable memorial for firemen was amended to delete the reference to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) and was passed as follows: Voted that the Town accept the erection of a suitable memorial for firemen in front of the fire station from the Fire Department members.

Article 22 Voted to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) for the purpose of repairing fire alarm wiring.

Article 24 Voted to appropriate the sum of Three Thousand Five Hundred Dollars (\$3,500.00) from the Sewer Department income for the purpose of operating the Sewer Department for the year 1983 and the sum of Thirty Thousand Dollars (\$30,000.00) from the Water Department income for the operation of the Water Department for the year 1983.

Article 25 The motion to see if the Town will appropriate

the sum of Five Thousand Dollars (\$5,000.00) to be withdrawn, as required, from the Water Department Reserve Fund for the purpose of making improvements in the Water System in 1983 and the sum of Five Thousand Dollars (\$5,000.00) to be withdrawn, as required, from the Sewer Reserve Fund for the purpose of making improvements in the Sewer System in 1983 was presented on the floor and passed as follows: Voted to appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000.00) to be withdrawn, as required, from the Water Department Reserve Fund for the purpose of making improvements in the Water System in 1983 and the sum of Five Thousand Dollars (\$5,000.00) to be withdrawn, as required, from the Sewer Reserve Fund for the purpose of making improvements in the Sewer System in 1983.

IT WAS THEN MOVED TO PROCEED TO ARTICLE 27

Article 27 Amended to strike out the words "to be located on the Stickney property" and was passed as follows: Voted to direct the Board of Selectmen to study the cost of constructing a facility for the Hillsborough District Court and the Dispatch Center and to report back to the next Town Meeting with recommendations.

Article 26 The motion to see if the Town will vote to direct the Board of Selectmen to renovate the Community Building to house the Hillsborough District Court and related Operations and to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to pay the cost of the same was tabled.

Article 28 Voted to authorize the Selectmen to enter into a lease agreement with the State of New Hampshire wherein the Town of Hillsborough will assume the responsibility for the operation and maintenance of the Franklin Pierce Homestead as a historical site and to authorize the Selectmen to designate the Hillsborough Historical Society as agents for the Town for the operation of the Franklin Pierce Homestead by written ballot. Yes - 109, No - 25.

Article 29 Voted to accept as a gift to the Town of Hillsborough certain land located in the Emerald Lake District as described in the proposed deed from Erwin David to the Town of Hillsborough and to authorize the Selectmen to sell and convey said property at public auction, the net proceeds of which to be used to reduce the tax obligations of the Town of Hillsborough.

Article 30 Voted to accept as a gift to the Town of Hillsborough certain land located in the Emerald Lake District as described in the proposed deed from Hollis R. Chase and Evera G. Chase to the Town of Hillsborough and to authorize the Selectmen to sell and convey said property at public auction,

the net proceeds of which to be used to reduce the tax obligations of the Town of Hillsborough.

THE MODERATOR HAVING AN INTEREST IN ARTICLE 31 HAD DR. HARRISON C. BALDWIN APPOINTED ACTING MODERATOR. ALSO, RICHARD CRANE WAS APPOINTED ACTING TOWN CLERK.

Article 31 The motion to see if the Town will raise and appropriate the sum of Eighteen Thousand Seven Hundred Ninety-two Dollars (\$18,792.00) to purchase Eleven and One Tenth (11.1) acres of land off Route 202, in Hillsborough, being parcel #2407-20-A6 was unanimously defeated.

Article 32 Voted to raise and appropriate the sum of One Thousand Two Hundred Dollars (\$1,200.00) for the support of a van, given to the Senior Citizens of Hillsboro, 65 years of age or over, for their transportation.

Article 33 Voted to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the use of funding programs for Senior Citizens.

Article 34 Voted to raise and appropriate the sum of Eight Hundred Dollars (\$800.00) for the support of the Contoocook Valley Counseling Center.

Article 35 A motion to delete the reference to the Soviet Union and replace with the word "world" and other changes was defeated. The motion to see if the Citizens of Hillsboro shall ask members of the New Hampshire Congressional delegation to support or co-sponsor a resolution in the U. S. Congress to: Request the President of the United States to propose to the Soviet Union that the United States and the Soviet Union adopt a mutual freeze on the testing, production, and development of nuclear weapons, with verification safeguards satisfactory to both countries was defeated by written ballot. Yes - 42; No 75.

Article 36 Voted to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of Hillsboro, New Hampshire and to the health and welfare of the people of Hillsboro, New Hampshire.

Article 37 A motion to authorize and instruct the Board of Selectmen to grant franchises and licenses as may be necessary to allow additional cable television service businesses to operate in the Town of Hillsborough was tabled.

Article 38 Voted to authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private

source to be used for purposes of which the Town may legally appropriate money; provided; (1) that such grants and other moneys do not require the expenditure of other Town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and moneys; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitations and expenditures of Town moneys, all as provided by RSA 31:95-b.

Article 39 Voted to authorize the Board of Selectmen to sell and convey by deed at a public auction, the title to real estate taken by the Town in default or redemption from tax sale.

Article 40 Voted to instruct and empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town and in anticipation of taxes.

Article 41

Voted that the Town of Hillsborough appoint a Deputy Tax Collector in accordance with RSA 41:38.

At this time a rising vote of thanks was given to Walter H. Taft for his many years of dedication and service to the Town of Hillsborough.

Voted that the Town of Hillsborough abolish the position of Director of Public Works.

Voted to print the minutes of the previous Town Meeting in succeeding Town Reports.

A motion to notify the Congressional delegation of Article 35 was defeated.

Adjourned at 12:47 A.M.

RESULTS OF ARTICLES 1 - 2 - 3

The polls were closed at 6:00 P.M. and in the presence of Selectmen and an appointed Town Clerk and assisted by them, proceeded to sort and count ballots. At the close of the count, made public declaration of the votes as follows:

TOWN OFFICIALS

<i>Selectman for Three Years</i>	Sidney Blanchard	546
	Sidney Blanchard having the majority was declared elected.	
<i>Tax Collector for One Year</i>	Jane M. Colby	196
	Donald E. Knapton, Sr.	420
	Donald E. Knapton having the majority was declared elected.	
<i>Water Commissioner for Three Years</i>	Eugene Edwards	550
	Eugene Edwards having the majority was declared elected.	

<i>Town Clerk for One Year</i>	Donald E. Knapton, Sr.	523
	Donald E. Knapton having the majority was declared elected.	
<i>Treasurer for One Year</i>	Richard Baldwin	432
Darline Crane		171
	Richard Baldwin having the majority was declared elected.	
<i>Trustee of Trust Funds for Three Years</i>		
Richard W. Withington		548
	Richard W. Withington having the majority was declared elected.	
<i>Trustee of Fuller Public Library for Three Years</i>		
H. Gardner Anderson		540
	H. Gardner Anderson having the majority was declared elected.	
Question #1	— Yes - 375; No - 171	
Question #2	— Yes - 323; No - 216	
Question #3	— Yes - 389; No - 132	
Question #4	— Yes - 400; No - 114	
Question #5	— Yes - 364; No - 139	
Town Meeting Question	— Yes - 339; No - 210	

SCHOOL OFFICIALS

<i>School Board for Three Years</i>	Ruth Colby	518
	Ruth Colby having the majority was declared elected.	
<i>School Board for Three Years (Deering)</i>	Doris Beane	290
John J. Thyng		271
	Doris Beane having the majority was declared elected.	
<i>Moderator for One Year</i>	Donald E. Knapton, Sr.	534
	Donald E. Knapton, Sr. having the majority was declared elected.	

A true copy attest:

Donald E. Knapton
Donald E. Knapton, Town Clerk

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